



Inland Revenue
Te Tari Taake

IR 9XA
April 2007

Extension of time (EOT) arrangements

For filing period 1 April 2007
to 31 March 2008

Tax agents' extension of time agreement

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Extension of time (EOT) arrangements for 2007 returns

What is EOT?

Section 37(4) of the Tax Administration Act 1994 (TAA) allows Inland Revenue to give the clients of tax agents extensions of time in which to file 2007 income tax returns up to, but not beyond, 31 March 2008.

“Tax agent” means a person who prepares the annual returns required to be furnished for 10 or more taxpayers and who –

- a) Carries on a professional public practice; or
- b) Carries on any business in which annual returns required to be furnished are prepared; or
- c) Is the Māori Trustee.”

The New Zealand Institute of Chartered Accountants (NZICA) and Inland Revenue annually negotiate the administrative details of applying an automatic EOT to tax agents. Note that NZICA is the operating name of the institute of Chartered Accountants of New Zealand, a body established under the Institute of Chartered Accountants of New Zealand Act 1996. This agreement is currently applied by Inland Revenue to all tax agents, regardless of whether they are members of the Institute.

The agreement sets the targets for the percentage of returns that are required to be filed by certain dates in the year. It makes provisions for excluding clients from the 31 March 2008 target percentage if they are late providing you with the information necessary to file a return. It also allows for special arrangements where a client’s return is affected by exceptional circumstances.

Why have EOT?

Legislation provides that returns are due by 7 July. Realistically, tax agents could not prepare all returns by that date and processing the number of returns would present a challenge for Inland Revenue.

Section 37(4) of the TAA allows the Commissioner to:

“extend a tax agent’s time for furnishing a return of income for any taxpayer to a date that the Commissioner thinks proper in the circumstance, if the Commissioner is satisfied that –

- (a) The tax agent is unable to furnish the return of income on or before the date set by subsection (1); or
- (b) It would be unreasonable, having regard to the circumstances of the tax agent preparing the return, to require the return to be furnished on or before the date set by subsection (1).”

The extension of time agreement provides benefits to both tax agents and Inland Revenue, for example:

- You can spread your return filing over a year rather than have it all occur during one peak period. This will enable you to provide a consistently high standard of return preparation and also assist clients in understanding their tax affairs, which might not otherwise be possible.
- Inland Revenue can maintain an even flow of tax returns over a 12-month window and ensure no stock of work is carried over to the next filing year.

EOT requirements

There are four sets of targets for 2007: standard, E-File, late balance date and negotiated personal targets. Each set of targets requires 100% of clients' returns to be filed by 31 March 2008. Section 37(5) of the TAA does not allow the Commissioner to grant EOT beyond 31 March 2008 for any returns. However, some returns will not be filed by 31 March, and the agreement sets out how those returns will be treated. There are four target dates during the year.

Standard targets

If you are not eligible for late balance date or E-File tax agent targets or have not negotiated personal targets you automatically qualify for standard targets.

The standard targets are:

- 40% of clients' returns filed by 14 September 2007
- 60% of clients' returns filed by 16 November 2007
- 80% of clients' returns filed by 15 February 2008
- 100% of clients' returns filed by 31 March 2008.

E-File tax agent targets

You are eligible for E-File tax agent targets if you E-File 80% of your clients' returns for the year. For the purposes of assessing your eligibility for these targets you must be set up correctly for E-File, and have not filed paper returns for more than 25% of your clients at the target date in question. If you expect significant increases in your client base, please talk to your agent account manager or Corporates account manager about negotiating to have E-File tax agent targets.

For further information on E-File please refer to the tax agents' website www.ird.govt.nz/taxagents

The E-File tax agent targets are:

- 37.5% of clients' returns filed by 14 September 2007
- 57.5% of clients' returns filed by 16 November 2007
- 78.5% of clients' returns filed by 15 February 2008
- 100% of clients' returns filed by 31 March 2008.

Late balance date targets

If more than 25% of your clients who are required to file tax returns have balance dates of 1 April or later, late balance date targets will apply.

The late balance date targets are:

- 20% of clients' returns filed by 14 September 2007
- 50% of clients' returns filed by 16 November 2007
- 75% of clients' returns filed by 15 February 2008
- 100% of clients' returns filed by 31 March 2008.

Negotiated personal targets – genuine reasons

If you failed to achieve at least 85% of returns filed as at 31 March 2007 you will have received a strong caution and your agent account manager will be supervising your EOT arrangement for the 1 April 2007 to 31 March 2008 return filing year. Supervision may include negotiating targets that better suit your business and will be agreed with your agent account manager based on your business plan to file 100% by 31 March 2008.

There may be other situations when there are genuine reasons why you will not meet a target percentage. Sometimes this is because of your client list profile and the complexity of the work undertaken, or because a significant number of returns are dependent on late information. The authority to negotiate filing targets lies with Inland Revenue's agent account managers and Corporates account managers.

Other reasons may include business or personal problems, such as illness, death of a partner, takeover of a new business with a poor filing performance, or computer system failure.

Inland Revenue cannot negotiate the final target of 100%. As noted earlier, Inland Revenue is constrained by section 37(5) of the TAA in this respect.

Problems with individual clients' returns should be addressed through the "D status" or "L letter" systems (see "Return filing – lack of information" on page 6) and not through negotiated targets.

Two or more returns outstanding

When a client is linked to a tax agent and that tax agent has an EOT under section 37(4) of the TAA, the client is:

- automatically given an EOT to file their annual return
- protected from a late filing penalty until after 31 March
- entitled to a 7 April due date for terminal tax and other payments such as student loan obligations and family support, provided the client does not have two or more returns outstanding.

New clients who have two or more returns unfiled at the time of linking (R EOT) will not be entitled to an automatic EOT for the current year.

If you take on a client and you find that the client has returns outstanding for two or more years there are two alternatives:

- If the returns identified are not required to be filed, call the tax agents' line or advise your agent account manager or Corporates account manager.
- You or the client may apply for an individual EOT arrangement under section 37(3) of the TAA.

Clients with R EOT do not have EOT automatically reinstated when the outstanding returns are filed. Please contact your agent account manager or Corporates account manager if you have clients who should have EOT reinstated.

It is important that the client has EOT reinstated **before** the current return is filed if the client is to receive a 7 April due date for affected revenues for 2008 and future years. Clients who do not have EOT reinstated before the return is filed will retain 7 February as the due date for the current year.

Return filing – lack of information

Inland Revenue and the NZICA have agreed on a process to help the tax agent obtain information so they are able to file a return for their client.

Deferral of policing for clients with exceptional circumstances ("D status")

Inland Revenue cannot give an EOT beyond 31 March. Inland Revenue is constrained by section 37(5) of the TAA in this respect.

However, in some special circumstances certain taxpayers are unable to file their returns by 31 March through no fault of their own.

Inland Revenue will change their EOT status to D (deferred) if they have Y (EOT granted) or L (L letter requesting information) for the current year. After 31 March, such clients will be automatically restored to your client list for filing their 2008 returns.

You should contact your agent account manager or Corporates account manager if you believe that you have clients with Y EOT or L EOT whose circumstances qualify them for a change to D EOT.

Here are some examples of circumstances where clients may qualify for D status:

- difficult personal circumstances (for example, serious illness) involving the client
- unavoidable difficulty or delays in obtaining third party information
- pending legal proceedings
- ongoing investigation into unresolved tax matters from a previous year or years that affect the year to be filed
- other non-personal circumstances beyond the client's control (for example, major computer systems failure, major fire, flood) where the client's records are damaged or destroyed.

Inland Revenue will also take the above criteria into account if they affect a related entity and you expect flow-on effects.

Inland Revenue will delay further action after the due date for the return for those clients who have D status. However, once the outstanding matters are cleared up, the 2007 return must be filed as soon as possible. Inland Revenue will monitor the D status clients to follow the progress of these returns and will take action if there are further unexplained delays in filing the 2007 return.

If a change of circumstances means there will be a further delay in filing the return, you should advise your agent account manager or Corporates account manager.

Late provision of information ("L letter")

If a client has an EOT and is late providing you with all the necessary information to complete their returns, you can issue, through INFOexpress, a letter to remind them of the requirement to provide the information. This can be done without removing your client from your client list. Note that the letter will be issued in the name of Inland Revenue—it will not be attributed to the agent. This letter should not be used for clients who do not have EOT. A copy of the L letter is on page 27.

The letter will remind clients they have not provided their tax agent with enough information to file a return, and that 30 day's notice of the following will be given:

- imposition of a late filing penalty
- prosecution action for failure to furnish may be undertaken
- withdrawal of next year's EOT so that:
 - if your client has an October to March balance date the return of income due date will revert to 7 July, or if your client has an April to September balance date the return of income due date will be the 7th of the month, four months after the client's balance date
 - if they have a standard or late balance date the client's terminal tax date is 7 February, or if they have an early balance date (in the months of October to February) the client's terminal tax date is the 7th of the month, 11 months after balance date.

Request to withdraw a client's EOT

You are able to request the withdrawal of your EOT for a client at any time by writing to your agent account manager or calling the tax agents' line. Inland Revenue will not reinstate your EOT to that client without your agreement.

Interim target performance

After each target date Inland Revenue will send reports detailing your overall filing performance and a breakdown by return type. For examples of these reports, *AMBR1002 – filing statistics by return type* and *AMBR1003 – summary of filing statistics for all income tax return types*, see pages 18 and 20. You can use these reports to verify that your own statistics are correct. Between target dates you can request these reports from us by calling the tax agents' line or if you have an E-File TAMS package you can display this information on screen and print if necessary.

If your EOT arrangements are being supervised by the agent account manager or Corporates account manager and you fail to meet the negotiated targets and it is considered that your performance has been less than satisfactory, Inland Revenue will:

- hold discussions with you and explain that we are considering withdrawing your EOT
- consider and reply to any oral or written submissions from you, and
- formally notify you in writing of our decision.

Many outcomes are possible given the open discussions that will take place. One decision could be that Inland Revenue intends to withdraw your EOT from all or some of your clients. If this is the case Inland Revenue will notify you in writing of the names of clients who have had EOT withdrawn.

When EOT is withdrawn, Inland Revenue will:

- write to each of the identified clients to tell them that EOT has been withdrawn, and
- commence our normal policing actions on those outstanding returns.

Filing performance as at 31 March 2008

If your filing performance as at 31 March 2008 is less than 100% Inland Revenue will take the following action. If your performance is:

- 98% or better Inland Revenue will send you a letter of achievement and encouragement towards the ultimate goal of 100%
- less than 85% Inland Revenue will send you a strong caution and supervise your EOT arrangement for the 2008–2009 return filing year
- less than 80% for the last two consecutive years, Inland Revenue may withdraw your EOT.

The agent account manager or Corporates account manager will discuss the reasons why you have not met your filing target. Outstanding returns of clients who have D status are excluded from both target and performance for purposes of the filing statistics and performance letters. Inland Revenue considers clients who have been sent an L Letter (but have yet to file the return) the same as those clients with D status for filing statistics and performance letters. The “TOTAL RETURNS REQ” figure on the AMBR reports and letters do not include these clients.

Supervised EOT

If your performance is less than 85% as at 31 March 2007 your agent account manager or Corporates account manager will negotiate percentage targets with you for next year, with a view to improving performance over time.

Targets will not be negotiated retrospectively—once failed, a target remains failed—so make sure you contact your agent account manager or Corporates account manager early to discuss any difficulties you may be having in meeting targets.

Note

The key word here is “negotiated”. In such circumstances Inland Revenue will expect you to have a business plan that, over the filing year, enables you to achieve at least 95% of your clients’ returns filed with the ultimate goal of 100% in mind.

Removing a tax agent’s EOT

If your performance was less than 80% as at 31 March 2007, Inland Revenue may remove your EOT should your filing be below 80% as at 31 March 2008. This will not be done without first issuing a notice in writing that Inland Revenue is considering withdrawing the EOT and inviting you to discuss your circumstances with your agent account manager, Corporates account manager or area manager.

Your EOT will not be withdrawn if:

- Inland Revenue has not followed the procedures set out in this agreement
- you have not had sufficient warning (proper negotiations should have taken place before consideration is given to withdrawing your EOT)
- you have circumstances that are beyond your control, for example, if you have had major health problems or computer problems.

Inland Revenue will inform you of its decision in writing. If you are not satisfied with this decision or you consider that you have not been treated fairly by your agent account manager or Corporates account manager, you may ask for your case to be considered by the Customer Insight Manager, Community Relationships.

If you are making an appeal, please include:

- your agency name and IRD number
- a contact name, telephone and fax number
- your reasons for appealing against withdrawal of EOT arrangements, or reasons why you believe you have been treated unfairly
- the reasons given by Inland Revenue for the withdrawal of your EOT arrangement
- copies of any letters or documentation that support your case.

Reinstatement of EOT

If your EOT is withdrawn it will not be reinstated before the end of the 2008–2009 return filing period.

Any reinstatement of your EOT is at the discretion of your agent account manager or Corporates account manager, and will be based on your past and present filing performance.

Reinstatement of EOT cannot occur before the next filing year.

Returns outstanding after 31 March 2008

Returns outstanding after 31 March 2008 will be subject to enforcement action. Inland Revenue will continue discussion and communication with tax agents and will prevent any misunderstandings arising from possible overdue return action Inland Revenue may be taking.

Inland Revenue can take the following action on clients' returns that are still outstanding as at 1 April in the following year after the expiry of the EOT agreement:

- send a report (AMBR1001—see page 22) listing all outstanding income tax returns for your clients
- impose a late filing penalty (under section 139A of the TAA) not less than 30 days after a warning letter is issued
- issue a default assessment (under section 106 of the TAA)
- automatically withdraw your EOT for that client for the following year
- notify you and your client that your EOT has been withdrawn in a timeframe that allows the client to provide the information you need to file the next return
- prosecute for failure to file the return (under section 143A of the TAA).

The Commissioner is entitled to consider prosecution where a person knowingly does not provide information (including tax returns and tax forms) to the Commissioner when required to do so by tax law. Generally, Inland Revenue will seek to prosecute where voluntary compliance goals can be promoted by taking legal action.

The EOT may be reinstated for a client for the 2009 year if:

- the 2008 return and the current outstanding 2007 return are filed before the imposition of the late filing penalty after 7 July, or
- it is unrealistic to expect the taxpayer to file their 2008 return (or a return for any future year) before a late filing penalty is applied. In this situation it would always be unreasonably difficult to have their EOT reinstated. Approval may be given to reinstate the taxpayer's EOT provided the taxpayer concerned has assessed and remedied the reasons why their 2007 return was not filed by 31 March and given a written undertaking to Inland Revenue that their 2009 return will be filed by 31 March.

Maintaining your client list with Inland Revenue

Privacy

Due to the provisions of the Privacy Act 1993 and the TAA, Inland Revenue staff cannot discuss with you any information about a person or organisation unless you hold signed current authority from that person or organisation authorising such discussion.

You must hold signed approvals for each client who is on your client list as maintained with Inland Revenue. If you wish to discuss information about one of your clients who is not on your Inland Revenue-maintained client list, you will need to provide written authority from your client, for example, by faxing through a letter from them.

Maintaining your clients' information

If one of your clients changes their address, Inland Revenue also needs to be notified of this. Please call us on the tax agents' line with the new client details and their IRD number.

You can link new clients by using the Look at Account Information service, INFOexpress, by completing a *Client linking or delinking (IR 795)* form or by calling the tax agents' line. Do not wait until you are ready to lodge returns for the client. There are several reasons for this.

- Until they are added to your list, mail from Inland Revenue will continue to go to your client (or to their previous tax agent) instead of you.
- You will not be able to access information about the client through the Look at Account Information service or INFOexpress unless they are linked for the tax types concerned.
- Your client will not get an EOT under any arrangement you may have until they are properly linked. They will be treated as a non-client without an EOT and policed accordingly.
- Any returns filed by you while they are not linked will not be credited to you (or they may be credited to their previous tax agent).

Incorrect mail

If mail for a client is going to your address when you wish it to go to your client's address, please call the tax agents' line with the new address for that client.

If you receive mail in individual envelopes rather than in bulk, this indicates the client has not been set up in Inland Revenue's system to have all their correspondence bulk-mailed to you. If you want this to be changed, please call us on the tax agents' line. You can check the current bulk mailing indicator set up for your clients under "bulk mail" on the client listing report (see page 12, point 5) that Inland Revenue sends you periodically. Clients who are coded as **Y** will have their income tax returns mailed to you in bulk. Clients who are coded **N** will not.

Maintaining your client list

You can link and delink clients from your agency list using the Look at Account Information service or INFOexpress. Information on these services are detailed on the tax agents' website www.ird.govt.nz/taxagents

If an income tax return is E-Filed by a tax agent who has a current agency list with Inland Revenue, that client will automatically be linked to that agency number for income tax (however, it is recommended that the client be linked before the return is filed so that you have immediate access to your client's tax information and our filing statistics are as current as possible). If your agency has more than one client list it is important that you use the correct IRD number and the partner's software when E-Filing returns. See "E-Filing tax agents" (page 11) for more details on the effects of automatic linking through E-File.

You can't link clients for the non-custodial parent (NCP) or custodial parent (CPR) tax types. The client must provide written authorisation by writing to Inland Revenue Child Support. Written authorisation can be either a letter or a completed *Elect someone to make child support enquiries on your behalf (IR 146)* form. Please note that you will only have authority to enquire about your clients' account.

You should not delink clients on the same day as you file their returns if you want to get credit for those returns. This is because Inland Revenue's system updates delinks before it updates lodgments, so you will not get credit for those returns that have been delinked.

If you do not have a current address for a client you wish to remove from your client listing, and they do not have a valid address in Inland Revenue's system, you will have to contact Inland Revenue so that client can be delinked.

When delinking a client you can request that a taxpack be sent to them. This removes the need to send separate advice.

If you wish to cease a tax type for your client please advise Inland Revenue prior to taking any delinking action as you will not be able to cease the revenue once you have delinked. You can delink clients by using the Look at Account Information service, INFOexpress, or by completing the *Ceasing a client's tax type (IR 794)* form available on the tax agents' website www.ird.govt.nz/taxagents

Setting up separate lists for each partner

If a firm of accountants or tax consultants has a number of partners, those partners can be separately registered in Inland Revenue's system as representatives of that tax agency. This enables Inland Revenue to issue separate reports for each partner's list of clients, which may help administration of client lists for EOT purposes, particularly for large tax agencies. Call us on the tax agents' line for details.

Maintaining tax agents' details with Inland Revenue

You can make changes to your agency details by calling the tax agents' line or by using the *Tax agent or agency maintenance (IR 792)* form, which you can get from www.ird.govt.nz or by calling INFOexpress. The IR 792 allows you to inform us of changes to addresses, payment form requirements, statement styles and/or the closing of your agency.

Adding partners

You can add separate lists for each partner by filling in the *Application to be a tax agent or agency (IR 791)* form (see www.ird.govt.nz). The declaration on this form must be signed in every instance.

E-Filing tax agents

Your E-File software package is specific to your agency IRD number. If, for any reason your agency IRD number changes, your software package must be updated.

If you continue to E-File returns without the software being updated, your clients will be delinked from your agency as you file their returns and they will also receive letters telling them that they have been removed from your client list. E-Filing the return may not result in the client being automatically linked to your new agency IRD number.

If you update your software with your new IRD number, and have requested a bulk transfer of clients to your new number, it is important that you do not E-File any returns on your updated software until the bulk transfer has been successfully completed. Please notify Inland Revenue that you require confirmation of successful completion when requesting bulk transfers of your client base.

Reports

Client listing for return type report – key to understanding report

Through the year Inland Revenue will periodically provide you with a listing of the clients that are currently linked to your agency number. This report is automatically issued several weeks before each return filing target. The report will show you which clients are linked, split by EOT status (for example, with EOT, without EOT, D EOT, L EOT and with R EOT because of two or more outstanding returns), plus details of the tax types for which they are linked and lodgement dates for current year returns.

You can use this report to check the accuracy of our list of your clients. If clients do not appear on this list, or appear when they are no longer your clients, you can use Look at Account Information Service, INFOexpress, E-File, a *Client linking or delinking (IR 795)* form, or calling us on the tax agents' line to link or delink them.

The report can be used to confirm whether a return is required to be filed by a client. The report can also be used to confirm that a client's current year return has been lodged by you and/or that a notice of assessment has been issued. If you believe that a client's return has been lodged but no date shows on the report, it may be because the return was lodged too close to the time that the report was run to show up, or was filed by a previous tax agent. If the return was sent to Inland Revenue some time previously, please call the tax agents' line to confirm whether it has been lodged in Inland Revenue's system.

The numbers below relate to those shown on the report example on page 14.

1. Your agent IRD name and number. This is the number your clients are linked to.
2. The return type that the clients on this page of the report have been grouped under, for example, IR 3, IR 3NR, IR 4.
3. Your agency's EOT status, which can be:
 - Y – EOT is granted
 - N – EOT is not granted because there are less than 10 clients
 - W – EOT has been withdrawn.
4. This lists the clients who have an EOT.
5. Tax types linked to your agency number. If it is a Y it indicates that correspondence will be sent by bulk mail together with mail for other clients' tax types that have a Y. An N indicates that correspondence will be sent in individual envelopes only containing mail for that client.
6. This shows the filing method.
 - “E” indicates you use E-file to file the return. If the indicator is “E” no paper-based return or form will be issued.
 - “I” indicates you file the returns through our website. Paper returns are issued for all returns which have an “I” indicator.
7. Client's IRD number and name.
8. Client's balance date.
9. The date that the client's return for the current year was lodged. If it is blank, this means that either the client has not filed a return, or that the client's return was filed before linking to your agency number (this can be detected by a return required indicator of N for that client).
10. This lists the clients who have a deferred EOT (D EOT).
11. The number of the Inland Revenue office that the client is linked to (this can be different from that which your agency is linked to).
12. This lists the clients who have an L Letter issued (L EOT).
13. If this is N a notice of assessment has not been issued for this client.
14. This lists the clients who have had their EOT withdrawn.
15. This will show as Y if an income tax return was required to be filed and/or an income tax return has been filed. An N will mean that either the client has no legal obligation to file, the return was filed prior to being linked, or you have advised Inland Revenue that you are only filing the client's returns from the next year onwards.
16. This lists the clients who have no EOT because they had two or more outstanding returns at the time they were linked (R EOT).

17. This shows your statistics for that return type, excluding those clients who had filed a return but have been delinked prior to the report being issued. Any such clients' returns will need to be added back in to calculate accurate filing performance from this report. Alternatively, Inland Revenue provides an additional report after each target date (the *Filing statistics by return type* report) that gives these figures.
18. Number of E-Fileable returns that have been lodged by E-File.
19. Percentage of returns lodged by E-File.
20. Number of returns lodged by internet.
21. Percentage of returns lodged by internet.
22. Percentage of returns lodged for currently linked clients (see point 17 above). Client listing for other individuals is to be sorted after the income tax return types and before the "Non Income Tax" section of the client list.
23. The report groups clients who do not need to file any returns.
24. If this is N then a personal tax summary has not been issued.
25. The total of this field is a sum of the total number of clients on the report for other individuals.

Report ID: AMBR1000
Date issued: 13/12/xxxx
Requested by: National Office
Office: Christchurch

Inland Revenue Department
Tax Agent Management and Support System

Page 1

Client listing for return type IR3
For the Return Period 31/03/xx as at 13/12/xx

Agent IRD Number: xx-xxx-xxx EOT: Y

IRD Number	Client Name	Bal Date	Off	Tax Type Linked/ Bulk Mail	E/F	Lodged Date	NOA Iss	Ret Req
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	38	INC Y, SLS Y, GST Y, PAY Y, ICA Y, CSE Y	Y	15 APR 200x	N	N
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	15	INC Y	I		N	Y
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	10	INC Y			N	N
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	90	INC Y	E		N	N
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	15	INC Y		15 APR 200x	N	Y
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	93	INC Y		15 APR 200x	N	N
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	38	INC Y, N CPY			N	N
xx-xxx-xxx	xxxxx, xxx, xxx	31/05	80	INC Y		27 JUL 200x	N	Y
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	90	INC Y			N	Y
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	27	INC Y	Y	26 MAR 200x	N	N
xx-xxx-xxx	xxxxx, xxx, xxx	31/03	15	INC Y	E		Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	31/07	47	INC Y	E	26 MAR 200x	Y	Y

Client listing Summary for Return type IR3

Total Clients with EOT :	8	E-File lodged:	1	% E-file lodged :	33.33
Total returns required :	3	Internet Lodged:	1	% Internet lodged :	33.33
		lodged:	2	% Lodged :	66.66
Total Clients with EOT :	1				
Total returns required :	1				
Total Clients with EOT :	2				
Total returns required :	0				
Total Clients with EOT :	2	Lodged:	1	% Lodged :	50.00
Total returns required :	2				
Total Clients with EOT :	3	Lodged:	2	% Lodged :	100.00
Total returns required :	2				

Report ID: AMBR1000
Date issued: DD/MM/YYYY
Requested by: National Office
Office: Christchurch

Inland Revenue Department
Tax Agent Management and Support System

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Client listing for return type IR3
as at DD/MM/YY

Agent IRD Number: xx-xxx-xxx EOT: Y

IRD Number	Client Name	Office	Tax Type Linked/ Bulk Mail	PTS
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	N
xx-xxx-xxx	xxxxx, xxx, xxx	19	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	N
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC N	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	72	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC Y	Y
xx-xxx-xxx	xxxxx, xxx, xxx	90	INC N	N

Total Other Individuals: 10

Report ID: AMBR1000
Date issued: DD/MM/YYYY
Requested by: National Office
Office: Christchurch

Inland Revenue Department
Tax Agent Management and Support System

Page x

Non Income Tax types
as at DD/MM/YY

Agent IRD Number: xx-xxx-xxx EOT: Y

IRD Number	Client Name	Office	Tax Type Linked/ Bulk Mail
xx-xxx-xxx	xxxxx, xxx, xxx	89	GST Y
xx-xxx-xxx	xxxxx, xxx, xxx	15	GSTY, PAY Y
xx-xxx-xxx	xxxxx, xxx, xxx	58	IPSN
xx-xxx-xxx	xxxxx, xxx, xxx	10	GST Y
xx-xxx-xxx	xxxxx, xxx, xxx	38	
xx-xxx-xxx	xxxxx, xxx, xxx	10	AIL Y,

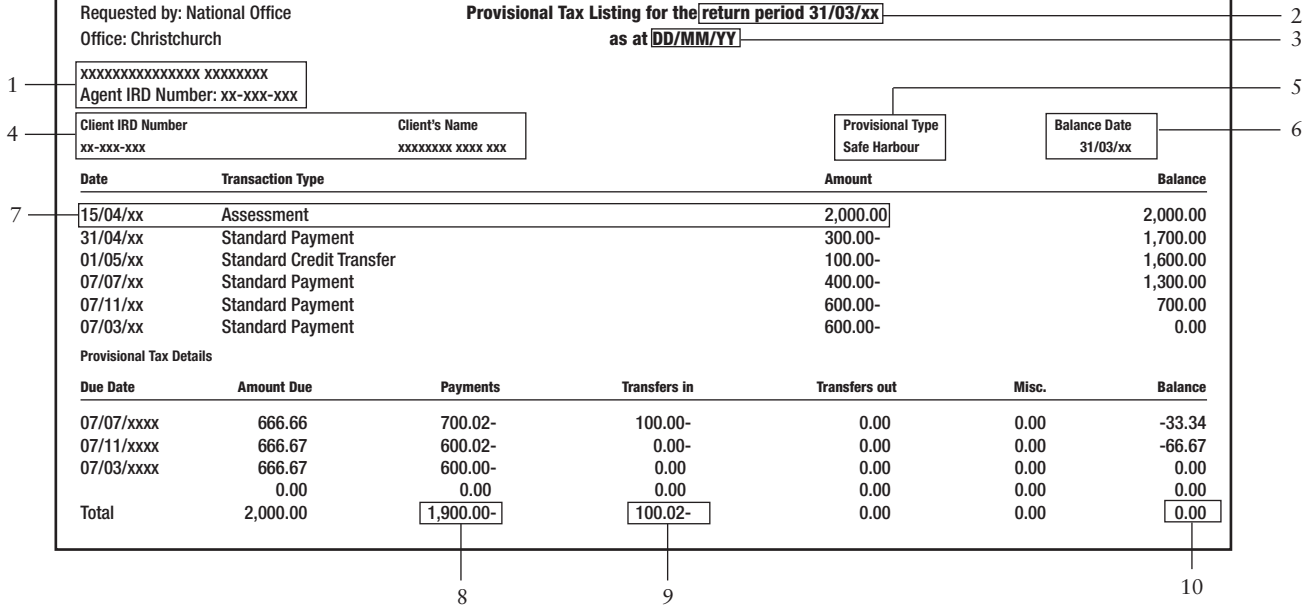
Total Clients linked for other tax types: 6

Provisional tax listing for return period – key to understanding report

The numbers below relate to those shown on the report example on page 16.

1. Your agent IRD number and name. This is the number your clients are linked to.
2. The year to which the report's statistics refer.
3. This shows the date the report was produced.
4. Client's IRD number and name.
5. This shows what type of provisional tax payer the client is.
6. This shows the client's balance date.
7. The amount of provisional tax assessed (this can be either a provisional tax assessment or a provisional tax default assessment).
8. The total of all payments in your client's income tax account for the period, as at the date of the report.
9. The amount of transfers in your client's account for the period, as at the date of the report.
10. The balance of your client's income tax account as at the date of the report. The amount shown may be either a credit or a debit balance.
11. The footnote can be either:
 - “Clients with no transactions are omitted from this report”—this means that clients are not reported if they have no provisional tax transactions for the return period as at the date reported, or
 - “No transactions exist for clients”—meaning none of your clients have provisional tax transactions for the return period as at the date reported.

Report ID: AMBR1005	Inland Revenue Department				Page x	
Date issued: DD/MM/YYYY	Tax Agent Management and Support System					
Requested by: National Office	Provisional Tax Listing for the return period 31/03/xx					
Office: Christchurch	as at DD/MM/YY					
XXXXXXXXXXXXXXXXXXXX XXXXXXXX Agent IRD Number: xx-xxx-xxx						
Client IRD Number xx-xxx-xxx	Client's Name XXXXXXXX XXXX XXX	Provisional Type Safe Harbour		Balance Date 31/03/xx		
Date	Transaction Type	Amount		Balance		
15/04/xx	Assessment	2,000.00		2,000.00		
31/04/xx	Standard Payment	300.00-		1,700.00		
01/05/xx	Standard Credit Transfer	100.00-		1,600.00		
07/07/xx	Standard Payment	400.00-		1,300.00		
07/11/xx	Standard Payment	600.00-		700.00		
07/03/xx	Standard Payment	600.00-		0.00		
Provisional Tax Details						
Due Date	Amount Due	Payments	Transfers in	Transfers out	Misc.	Balance
07/07/xxxx	666.66	700.02-	100.00-	0.00	0.00	-33.34
07/11/xxxx	666.67	600.02-	0.00-	0.00	0.00	-66.67
07/03/xxxx	666.67	600.00-	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,000.00	1,900.00-	100.02-	0.00	0.00	0.00



Filing statistics by return type – key to understanding report

After each target date Inland Revenue will send you reports detailing your overall filing performance and a breakdown by return type. Between target dates you can request these reports from us by calling the tax agents' line. The reports will print out overnight and be sent to you.

If you E-File and have the necessary software, you can request up-to-date information on your return filing performance and monitor progress towards EOT targets.

The numbers below relate to those shown on the report example on page 18.

1. Your agent IRD name and number. This is the number your clients are linked to.
2. This shows the return period to which the statistics relate, for example, a return period of 31/03/2007 indicates that the report refers to returns that normally have an EOT until 31/03/2008.
3. The date of the target to which the report's statistics refer.
4. Your agency's EOT status, which can be:
 - Y – EOT is granted
 - N – EOT is not granted because there are fewer than 10 clients
 - W – EOT has been withdrawn.
5. The report is split into sections detailing the statistics for each income return type, for example, IR 3 and IR 4.
6. The total number of customers currently linked to you who have that return type, split into those with standard, early or late balance dates.
7. The total returns required, split by balance dates and whether the client has EOT. These figures will be inflated by one for each delinked client whose return was lodged before they were delinked.
8. The total returns lodged, split by balance dates and whether the client has EOT. These figures will be inflated by one for each delinked client whose return was lodged before they were delinked. They will not include clients' returns that were lodged prior to their being linked to you.
9. Your filing percentage for this tax type, calculated by returns lodged as a percentage of returns required.
10. This section tells you how many of your clients are registered with Inland Revenue as having a deferred EOT (your D EOT clients), an L Letter issued (your L EOT clients) and how many do not have EOT because they had two or more returns outstanding when they were linked (R EOT clients).

Report ID: AMBR1002		Inland Revenue Department		Page 1	
Date issued: DD/MM/YYYY		Tax Agent Management and Support System			
Requested by: National Office		Filing statistics by return type			
Office: Christchurch		For the <u>return Period 31/03/xx</u> <u>Target Period 20/02/xx</u>			
1	XXXXXXXXXXXXXXXXXXXX XXXXXXXX				
	Agent IRD Number: xx-xxx-xxx	EOT: Y			
5	IR 3 Customers				
		Standard Balance Date	Early Balance Date	Late Balance Date	Total
Total all active IR 3 clients		17	0	1	18
7	Total returns required				
	EOT	7	0	0	7
	No EOT	3	0	1	4
8	Total returns lodged				
	EOT	5	0	0	5
	No EOT	2	0	1	3
9	Percentage lodged				
	EOT	71.43%	0.00%	0.00%	71.43%
	No EOT	66.67%	0.00%	100.00%	75.00%
Total Clients with D EOT (Returns Req)		1	0	0	1
10	Total Clients with L EOT (Returns Req)	1	0	0	1
	Total Clients with R EOT (Returns Req)	1	0	1	2
(Total IR 3 Required):		11	Total IR 3 lodged:	8	IR 3-Filed with EOT: 5
					IR 3 Internet with EOT: 2

Summary of filing statistics for all income tax return types – key to understanding report

The numbers below relate to those shown on the report example on page 20.

1. Your agent IRD name and number. This is the number your clients are linked to.
2. This shows the return period for which the statistics relate, for example, a return period of 31/03/2007 indicates that the report refers to returns that normally have an EOT until 31/03/2008.
3. The date of the target to which the report's statistics refer.
4. Your agency's EOT status, which can be:
 - Y – EOT is granted
 - N – EOT is not granted because there are fewer than 10 clients
 - W – EOT has been withdrawn.
5. The total number of customers currently linked to you split into those with standard, early or late balance dates.
6. The total returns required, split by balance dates and whether the client has EOT. These figures will be inflated by one for each delinked client who had EOT and whose return was lodged before they were delinked.
7. The total returns lodged, split by balance dates and whether the client has EOT. These figures will be inflated by one for each delinked client whose return was lodged before they were delinked. They will not include clients' returns that were lodged prior to their being linked to you.
8. Your filing percentage, calculated by returns lodged as a percentage of returns required.
9. This section tells you how many of your clients are registered with Inland Revenue as having deferred EOT (D EOT), an L Letter issued (L EOT) and how many do not have EOT because they had two or more returns outstanding when they were linked (R EOT).
10. The total number of income tax returns required (including the returns of delinked clients with EOT that were filed before delinking), regardless of the clients' EOT types.
11. The total number of income tax returns lodged (including the returns of delinked clients with EOT that were filed before delinking), regardless of the clients' EOT types.
12. The total number of income tax returns for clients with EOT that have been lodged by E-File (including the returns of delinked clients with EOT that were filed before delinking).
13. The total number of income tax returns for clients with EOT that have been lodged through our website (including the returns of delinked clients with EOT that were filed before delinking).
14. This section gives a summary of your client mix by return type.

Report ID: AMBR1003		Inland Revenue Department			Page 1				
Date issued: DD/MM/YYYY		Tax Agent Management and Support System							
Requested by: National Office		Summary of filing statistics by return type							
Office: Christchurch		For the return Period 31/03/xx Target Period 20/02/xx							
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXX Agent IRD Number: xx-xxx-xxx				EOT: Y				
		Standard Balance Date	Early Balance Date	Late Balance Date	Total				
5	Total all active Income Tax clients	49	2	5	56				
6	Total returns required	EOT 14 No EOT 11	EOT 1 No EOT 0	EOT 0 No EOT 4	EOT 15 No EOT 15				
7	Total returns lodged	EOT 12 No EOT 7	EOT 1 No EOT 0	EOT 0 No EOT 2	EOT 13 No EOT 9				
8	Percentage lodged	EOT 85.71% No EOT 63.64%	EOT 100.00% No EOT 0.00%	EOT 0.00% No EOT 50.00%	EOT 86.67% No EOT 60.00%				
9	Total Clients with D EOT (Returns Req)	8	0	0	8				
	Total Clients with L EOT (Returns Req)	1	1	0	2				
	Total Clients with R EOT (Returns Req)	5	0	2	7				
10	(Total INC returns Required):	30	Total INC returns lodged:	22	INC Returns E-Filed with EOT: 4				
					INC Returns Internet with EOT: 2				
14	Client mix by return type	IR 3	IR 3NR	IR 4	IR 44	IR 6	IR 7	IR 8	IR 9
	Total	18	1	10	7	4	7	4	5
	Percentage	32.14	1.79	17.86	12.50	7.14	12.50	7.14	8.93
End of report AMBR1003									

List of overdue income tax returns for previous four years – key to understanding report

This report lists all outstanding income tax returns in the previous four years (not including the current year) for your clients. This does not make you responsible for filing these returns. It is designed to ensure you are aware of your clients' filing positions. Inland Revenue will send you this report in October and April.

The numbers below relate to those shown on the report example on page 22.

1. Your agent IRD name and number. This is the number your clients are linked to.
2. The date the report was produced.
3. Your agency's EOT status, which can be:
 - Y – EOT is granted
 - N – EOT is not granted because there are fewer than 10 clients
 - W – EOT has been withdrawn.
4. This is the balance date of the client.
5. The number of the Inland Revenue office that the client is linked to (this can be different from that which your agency is linked to).
6. This is the year(s) for which the client has returns outstanding.
7. This lists the clients who have EOT.
8. This lists the clients who have a deferred EOT (D EOT).
9. This lists the clients who have an L Letter issued (L EOT).
10. This lists the clients who have had their EOT withdrawn (W EOT).
11. This lists the clients who have no EOT because they had two or more outstanding returns at the time they were linked (R EOT).
12. The total number of income tax returns

Report ID: AMBR1001		Inland Revenue Department			Page 1				
Date issued: DD/MM/YYYY		Tax Agent Management and Support System							
Requested by: National Office									
Office: Christchurch		List of overdue income tax returns for the previous 4 years as at 12/12/xx							
XXXXXXXXXXXXXXXXXXXXXXXXXXXX					EOT: Y				
Agent IRD Number: xx-xxx-xxx									
IRD Number	Client Name	Balance Date	Office	Outstanding returns	Return Type				
Clients with an EOT:									
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	47	31MAR200X	IR3				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	67	31MAR200X	IR3				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	90	31MAR200X	IR3				
Clients with D EOT:									
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	90	31MAR200X	IR3				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	34	31MAR200X	IR3				
Clients with L EOT:									
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	48	31MAR200X	IR4				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	02	31MAR200X	IR4				
Clients without an EOT:									
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	15	31MAR200X	IR3NR				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	15	31MAR200X	IR3NR				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	89	31MAR200X	IR3				
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	89	31MAR200X	IR3				
Clients with R EOT:									
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	31/03	49	31MAR200X	IR4				
Summary of overdue Tax Returns for the previous 4 years									
Total Returns Outstanding for	:	IR 3	IR 3NR	IR 4	IR 44	IR 6	IR 7	IR 8	IR 9
Current year with EOT	:	X	X	X	X	X	X	X	X
D EOT	:	X	X	X	X	X	X	X	X
L EOT	:	X	X	X	X	X	X	X	X
Without an EOT	:	X	X	X	X	X	X	X	X
R EOT	:	X	X	X	X	X	X	X	X
Prior years	:	X	X	X	X	X	X	X	X
Note: Returns received by Inland Revenue within the last two weeks may not be lodged and still appear on this report. The returns shown as outstanding are only those that our records indicate you intend to file. Any current year returns shown on this report relate only to clients without an Extension of Time.									

Listing of unfiled current EOT year income tax returns – key to understanding report

This report lists all active clients whose current EOT year income tax returns are:

- required, and
- still unfiled, but
- not necessarily overdue.

You will be able to see at any time how many clients still need to file a current year return. However, since most of your clients' returns for the current year are not due until 7 July at the earliest, any reports requested from Inland Revenue between 1 April and 30 June will actually show unfiled returns for the recently expired EOT year. This will enable you to see the returns that were not filed by 31 March.

All tax agents will receive this report by the end of February each year. It will also be available on an ad hoc basis by calling the tax agents' line. You can request ad hoc reports to be sorted by clients' IRD number.

The numbers below relate to those shown on the report example on page 24.

1. Your agent IRD name and number. This is the IRD number your clients are linked to.
2. The date the report was produced.
3. Your agency's EOT status, which can be:
 - Y – EOT is granted
 - N – EOT is not granted because there are fewer than 10 clients
 - W – EOT has been withdrawn.
4. This is the balance date of the client.
5. The number of the Inland Revenue office that the client is linked to (this can be different from that which your agency is linked to).
6. This is the client's return type required.
7. This lists the clients who have EOT.
8. This lists the clients who have a deferred EOT (D EOT).

9. This lists the clients who have an L Letter issued (L EOT).
10. This lists the clients who have no EOT because they had two or more outstanding returns at the time they were linked (R EOT).
11. This lists the clients who have had their EOT withdrawn (W EOT).
12. The total number of income tax returns required by EOT and return type.

Report ID: AMBR1004	Inland Revenue Department	Page 1						
Date issued: DD/MM/YYYY	Tax Agent Management and Support System							
Requested by: National Office	Listing of unfiled current EOT year Income Tax Returns							
Office: New Plymouth	For the return Period as at DD/MM/YY							
1 <input type="text" value="XXXXXXXXXXXXXXXXXXXXXXXXXXXX"/>	EOT: <input type="text" value="Y"/>							
1 <input type="text" value="Agent IRD Number: xx-xxx-xxx"/>								
IRD Number	Client Name	Balance Date						
Office	Return Type							
7 Clients with an EOT:								
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3						
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3						
8 Clients with D EOT:								
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3						
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3						
9 Clients with L EOT:								
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3						
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3						
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3N						
10 Clients with R EOT:								
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3N						
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3N						
11 Clients without an EOT:								
xx-xxx-xxx	XXXXXXXXXXXXX, XXXX, XXX	31/03						
		27						
		IR3N						
12 Total Unfiled Returns								
	IR 3	IR 3NR	IR 4	IR 44	IR 6	IR 7	IR 8	IR 9
With EOT	x	x	x	x	x	x	x	x
D EOT	x	x	x	x	x	x	x	x
L EOT	x	x	x	x	x	x	x	x
Without an EOT	x	x	x	x	x	x	x	x
R EOT	x	x	x	x	x	x	x	x
Prior years	x	x	x	x	x	x	x	x
Note: Returns received by Inland Revenue within the last two weeks may not be lodged and still appear on this report. The returns shown as outstanding are only those that our records indicate you intend to file. Any current year returns shown on this report relate only to clients without an Extension of Time.								
<input type="text" value="End of report AMBR1004"/>								

Weekly activity report – key to understanding report

You will receive a weekly activity report that contains information about your clients who have had an L Letter issued, been linked or delinked and had their EOT withdrawn.

The report is divided into four areas. The heading *Delinked for the period* will follow on the same page as *Linked for the period*. The headings *EOT Withdrawn for the period* and *L letters issued for the period* will start on separate pages and will be suppressed if there is no activity. You will not be sent a report if there is no activity.

A copy of the report can be requested from your agent account manager up to two months after issue.

The numbers below relate to those shown on the report example on page 26.

1. Your agent IRD name and number. This is the number your clients are linked to.
2. The period of days for which the report relates.
3. Your agency's EOT status, which can be:
 - Y – EOT is granted
 - N – EOT is not granted because there are fewer than 10 clients
 - W – EOT has been withdrawn.
4. Lists clients that have been linked to the tax agent during the period.
5. Client's IRD number and name.
6. Your client's EOT status, which can be:
 - D – EOT has been deferred due to special circumstances
 - L – EOT L-letter issued via INFOexpress
 - N – EOT client has no EOT
 - R – EOT not given as the client has two or more outstanding returns at the time they were linked
 - W – EOT has been withdrawn from the client
 - Y – EOT is granted.
7. Tax types linked for the client.
8. Lists any income tax returns outstanding for the client for the previous four years.
9. Lists the clients that have been delinked from the tax agent during the period. When you are delinking a client the EOT will always show as N.
10. Lists the clients that have had their EOT withdrawn during the period.
11. Lists the clients that had an L Letter issued by the tax agent via INFOexpress during the period.

Report ID: AMBR1006
Date issued: DD/MM/YYYY

Inland Revenue Department
Tax Agent Management and Support System

Page 1

Requested by: National Office
Office: New Plymouth

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Agent IRD Number: xx-xxx-xxx

Weekly activity Report
For the Period DD/MM/YY to DD/MM/YY

EOT: Y

IRD Number	Name	EOT	Tax Types	INC Outstanding Returns
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	L	GMD	
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	Y	INC	31 Mar YY

Linked for the period

Delinked for the period

IRD Number	Name	EOT	Tax Types	INC Outstanding Returns
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	N	IPE	
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	N	GST	
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	N	IPE	
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX	N	PAY	

EOT withdrawn for the period

IRD Number	Name
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX

L Letters issued for the period

IRD Number	Name
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX
xx-xxx-xxx	XXXXXXXXXXXX, XXXX, XXX

End of report AMBR1006

1
4
5
9
10
11

2
3
6
7
8

Letter

Copy of the "L Letter"

Inland Revenue
Private Bag
Telephone
Facsimile

IRD number
Our reference

DEAR

Information required to furnish your income tax return

Under your tax agent's extension of time arrangement with Inland Revenue you qualify to file your income tax return up to 31 March . The information required for this return has not yet been provided to your tax agent who is therefore not able to prepare your return.

If you have now provided to your tax agent, the information necessary to furnish your return of income, please ignore this letter.

Shortly after 31 March , if your return has not been filed, Inland Revenue will give 30 days notice that one or more of the following actions may be taken:

- a late filing penalty
- default assessment
- prosecution for failure to furnish a return
- withdrawal of your extension of time for your return.

Withdrawal of your extension of time

Withdrawal of your extension of time for return will mean that if your balance date is in the months of:

- October to March, your future returns will be due by 7 July
- April to September, your future returns will be due on the
- 7th of the month four months after your balance date.

Your terminal tax due date will change to:

- 7 February, if you have a standard balance date or late balance date; or
- 7th of the month, 11 months after balance date, if you have an early balance date (in the months of October to February).

If you have any questions, please contact Inland Revenue on 0800 377 774.

Yours sincerely

