



“Look” – now you can “Link”

We've found the missing link!

It's online now that our new linking and delinking service is available.

You can now go online and update your client list in real time, day or night, seven days a week, using the new “Client Maintenance” service for tax agents.

Accessing this new service is easy—just follow the three steps we set out in the May 2006 edition of *AGENTSanswers*. That article also tells you how to link and delink clients online. **Remember:** before using the service for the first time, you will need to click “Apply for other services” (option in the left-hand navigation bar, after logging into Online Services) and tick the box marked “Client Maintenance”. After you have ticked the box log out and log back in—‘Client Maintenance’ will appear in your menu.


The number of online services now available to you is growing, so we have included in this edition a guide setting them all out for you.

If you are one of the few tax agents not already using our online services, now is definitely the time to register.

This new service is just one example of how we want to make it easy for you to deal with us through smarter use of technology. You will see more of these types of initiatives as we continuously improve our services and the channels through which you access them.

As always, if you have any questions about our online services, your agent account manager will be happy to help.

And watch out for future enhancements to the way we work together and to what you will be able to “Do” online.


Inland Revenue | Online Services help | Contact us | Logout

You are here: Online Services > Apply for other services

Online services – Apply for other services

TAX AGENT NAME IRD:

- ▶ Inland Revenue home
- ▶ Online Services home
- ▶ Maintain your contact details
- ▶ Change your password
- ▶ Apply for other services
- ▶ Cancel your account
- ▶ Logout

Applying for services at a later time

You can apply for additional services at a later time with your current Online Services account if:

- You registered with your IRD number for a personal account; or
- You registered with a tax agent/tax agency IRD number and already have the Look at Account Information service

If the above situations do not apply and you require additional services then:

- If you are a tax agent, you can register for another Online Services account and apply for the additional service or services.
- If you are not a tax agent you must cancel online your current Online Services account, reregister for a new Online Services account and at that time apply for all the services you require. For security reasons we do not allow multiple personal accounts for the same IRD number.

Please select the Online Services you would like to apply for:

Client Maintenance

Send and receive mail

Apply for service

Please read the [services overview](#) for more information about the services you wish to apply for.

Online Services help | Online Services conditions of use

After you have ticked the box log out and log back in—‘Client Maintenance’ will appear in your menu.

For security reasons you will be automatically logged off after 15 minutes of inactivity.

By accessing Inland Revenue's Online Services, you confirm.....

For more information on government services go to www.govt.nz

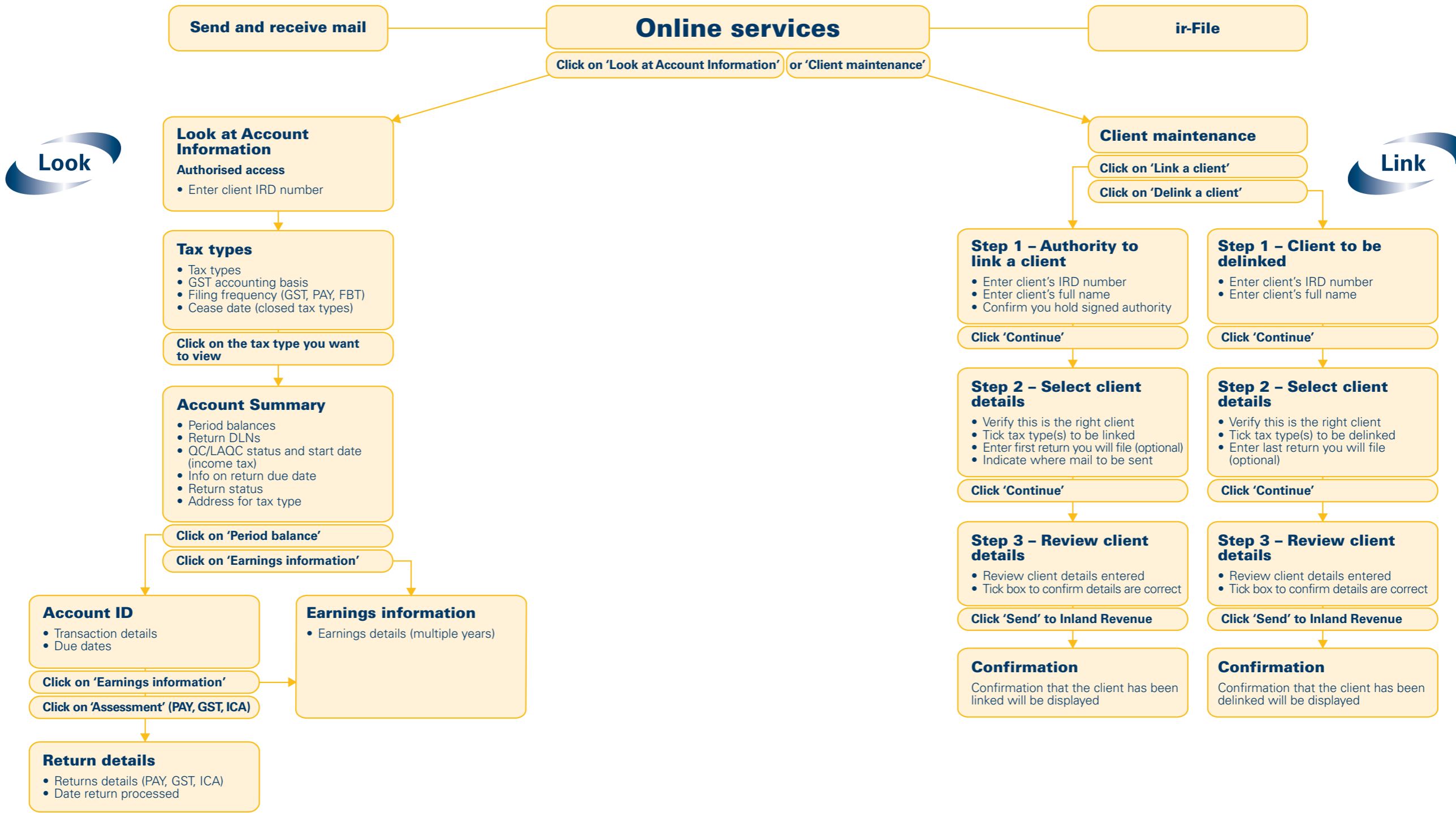
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Click on 'Apply for other services'

Tick the box

After you have ticked the box log out and log back in—‘Client Maintenance’ will appear in your menu.





Would you like to comment on these online services?
 There is a link at the bottom of the 'Tax Types' screen in 'Look at Account Information' or send your comments to lookup@ird.govt.nz





Unacceptable tax position (UTP) shortfall penalty

Discretion to cancel or not assess UTP shortfall penalty in some cases

From 1 April 2006, the Commissioner of Inland Revenue has been given the discretion not to assess the unacceptable tax position (UTP) shortfall penalty in cases where the tax shortfall is the result of:

- a "clear mistake or simple oversight" and is either
 - voluntarily disclosed before notification of a pending audit or investigation, or
 - is a temporary tax shortfall, and
- it is appropriate that the taxpayer not be liable to pay a UTP penalty in relation to the tax position.

Cancellation in some cases – written application before 1 October 2006

The new law also allows us to cancel a UTP shortfall penalty that has been assessed after 1 April 2003 and before 1 April 2006, provided the case meets the above criteria.

For us to consider cancelling the UTP penalty that has been assessed, a request must be made in writing and received by us by 30 September 2006.

The written request should include:

- a description of the facts and circumstances leading to the tax shortfall and the assessment of the UTP shortfall penalty
- a discussion of how the above three criteria relate to the facts and circumstances of the case
- references to any relevant correspondence with us
- any other information considered relevant.

Further information can be found in Standard Practice Statement 2006/01 *Discretion to cancel or not assess shortfall penalties for taking an unacceptable tax position*.

Written requests should be sent to your nearest Inland Revenue office.

Availability of L letters

The L letter facility assists you in encouraging your clients to provide their records so that their income tax returns can be prepared and filed by 31 March each year.

The L letter facility is available for clients who have an extension of time (EOT), and are late providing you with all the necessary information to complete their returns.

An L letter is issued in the name of Inland Revenue and will remind clients they have not provided their tax agent with enough information to file a return. By issuing an L letter, the client is removed from your performance statistics until the return is filed.

You can request an L letter through INFOexpress, and this service will be available from 4 August 2006. You may want to consider having L letters issued to any clients who have not yet provided their records.

More information about L letters is available in the EOT arrangement on the tax agents' page of our website: www.ird.govt.nz/taxagents/

Amendment to the IR 3 Guide

There is some conflicting information regarding GST on withholding payments and expenses in the 2006 IR3 Guide which may cause confusion.

The 'Note' box on page 21 currently reads, "If you are registered for GST, your gross withholding payment may include GST. Enter the GST-exclusive amount and include the GST at Question 26."

This is incorrect. All expenses at Question 26 should be exclusive of GST as the inclusion of GST will incorrectly reduce the tax liability calculation. However, the instructions on page 43 regarding the completion of Question 26 are correct in that GST should be excluded.

The PDF version of the guide available from our website has been corrected.

First return filing target

The first EOT filing target for clients returns is fast approaching. The percentages due to be filed by 15 September 2006 are:

Standard target	40%
E-File target	37.5%
Late balance date target	20%

If you anticipate that you will not meet this first target we encourage you to contact your account manager prior to the target date. An adjustment to your expected filing target percentage will ensure that there is no unnecessary contact from us.

Note from the editor

If your mailing details are incorrect, we have missed someone off the distribution list or you have suggestions for future topics, please contact:

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Email: agents.answers@ird.govt.nz

AGENTSanswers is also on our website:

www.ird.govt.nz/taxagents/newsletters/agents-answers