AGENTSanswers
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E-FILE
IRD ELECTRONIC FILING

E-File Destination codes

Changes have been made in the DRM, PCT and SER categories.

There have been instances where the CSA code is being used for FAM changes rather than the PCT code. The incorrect use of codes can cause delays in the correspondence being actioned.

File destination code	Description
AUD	Audit and investigation correspondence including voluntary disclosures and anonymous information.
COR	All correspondence for Corporate clients.
CSA	All child support correspondence.
DRM	Debt and return management correspondence eg requests for instalment arrangements, hardship write-offs or letters to a specific case officer.
EMS	All PAYE correspondence.
NRS	All correspondence for non-resident taxpayers.
PCC	Correspondence for linking or delinking clients, explanations of account balances or assessments, IRD number queries, refund or payment queries, requests for notices of assessment, special tax code applications and tax type registrations.
PCT	Correspondence for amended returns, **ALL FAMILY ASSISTANCE QUERIES**, herd schemes, income equalisation, name and address changes, nominated persons, requests for preprinted stationery, provisional tax re-estimates, overseas tax credits, rebate form queries, transfers, if a tax return is not required to be filed and to request a personal tax summary.
SER	Correspondence for accounting period changes, balance date changes, certificates of exemption, ceasing companies, ceasing tax types, charitable approvals, client bulk transfers, requests for information under the Privacy or Information Acts, shareholder salary and student loans, remissions of penalties on tax owing, extension of time requests and late filing penalties.

New-look ir-File allows easier access to file employer monthly schedules online

In July 2005 we introduced a new ir-File system that can be accessed from **www.ird.govt.nz>services requiring login**

You can now log in and access all online services that you are registered for in one place. Although the login screen looks different, there is no change to the login process and you can use your existing online services user ID and password.

If you are still using the old ir-File system, please note that the link to this site will no longer be available after October 2005.

Please use the new ir-File system to get to know how it works. If you have trouble sending us employer monthly schedules using the new system, please call us on **0800 473 829**. Our ir-File technical support team will be happy to help you.

We'd like your feedback on the new ir-File design as we continue to update and improve it. P lease let us know what you think through our feedback page. This can be accessed from the ir-File page on **www.ird.govt.nz>services requiring login>login**

Requesting information after a client has died

Any authority held by you to act on behalf of a client ceases at the date of their death. To ensure that we do not breach our privacy obligations under the Tax Administration and Privacy Acts we need to confirm that the correct authority is held.

If the executor of the client's estate wishes you to continue to deal with the tax obligations of the estate, written authority from them needs to be provided to you. Once this authority has been received you will be able to request information for your client.

To avoid confusion

- If you are requesting an estate to be added to your client list, we will ask you to confirm that you hold written authority from the estate's executor. Linking cannot occur until this is held.
- If you request information for an existing client who has died, we will ask you to confirm that you hold written authority from the estate's executor to continue to act for the client's estate. If no written authority is held we will not be able to discuss anything with you regarding the client.

In either case we will not need to see a copy of the written authority. By confirming you have written authority from the estate's executor, we will be able to provide you with the information you require straightaway.

Death and asset transfers

Legislation has been updated to clarify the income tax treatment of distributions from companies, trusts and gifts, including transfers of assets and liabilities when a taxpayer dies.

These changes clarify the value to be used when:

- assets are transferred on the death of a taxpayer
- assets are distributed in respect of "in kind" distributions by companies and trusts
- assets are gifted.

You can find out more information about death and asset transfers in *Tax Information Bulletin (TIB)* Vol 17, No (7) (September 2005), also available on **www.ird.govt.nz/taxagents/newsletters/tib/**

Industry partnership

During October and November, the Industry Partnership team will be contacting taxpayers from selected industry groups* to follow up on overdue income tax returns. If any of your clients haven't filed their income tax returns for 2004 (or earlier years), they may be contacted. The team's focus will be on making it as easy as possible for people to meet their obligations. If you think Industry Partnership can help any of your industry partnership clients, please contact the team on **0800 TAX TALK (0800 829 825)**.

*agricultural contractors, arborists, bricklayers, car repairers, carpenters/builders, electricians, hairdressers & beauty therapists, landscapers & gardeners, long distance bus drivers, painters, plasterers, plumbers, taxi drivers.

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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AGENTSanswers is also on our website:
www.ird.govt.nz/taxagents/newsletters/agents-answers