

ATO MINUTE

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25 JULY 2008

UNCLASSIFIED

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Australian Government

Australian Taxation Office

ATO MINUTE TO THE INSPECTOR- GENERAL OF TAXATION

FILE REF:07/19451

TO: Rick Matthews, Deputy Inspector-General of Taxation

COPIES TO: Peter Glass, Advisor, Inspector-General of Taxation
James O'Halloran, Deputy Commissioner, Tax Practitioner and Lodgment Strategy
Annamaria Carey, Assistant Commissioner, Tax Practitioner and Lodgment Strategy
Debbie Atwell, Acting Director, Senior Representative for Tax Practitioners – Tasmania, Tax Practitioner and Lodgment Strategy

FROM: James O'Halloran, Deputy Commissioner

BUSINESS LINE: Tax Practitioner and
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SECTION:

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IGT REVIEW:

- CATEGORY:
- Information relating to proposed IGT Review
 - Information relating to current IGT Review
 - Provision of general information

ISSUE DATE: 25 JULY 2008

RESPONSE DATE: N/A

SUBJECT: Response to concerns arising from meetings held between the Office of the Inspector-General of Taxation and Tasmanian tax agents

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Purpose

1. To provide responses to requests for information, forwarded to the Senior Representative for Tax Practitioners in Tasmania, arising from meetings held in Launceston and Hobart between staff from the Office of the Inspector-General of Taxation and local tax agents.

Background

2. On the 4th and 6th March 2008, Peter Glass from the Inspector-General of Taxation met with tax agents in Launceston and Hobart to discuss a number of concerns relating to Tax Office administration practices.
3. Mr Glass prepared a summarised list of concerns raised by tax agents during the meetings, which was forwarded to the Tax Office's Senior Representative for Tax Practitioners in Tasmania.
4. The Office of the Inspector-General of Taxation has requested that the Tax Office review the list of concerns and advise them of the Tax Office's view on these concerns and any relevant changes that have been made, or are proposed, to address these issues.

Issues raised

5. The issues raised are wide ranging and have required the coordination across the ATO to develop the responses. Many of the issues raised by the tax agents were in respect of Tax Agent Portal functionality or desired enhancements.

Tax agent portal enhancements

6. The Tax Agent Portal is now our most popular service for tax agents. It has been progressively enhanced since its introduction in 2003 as part of our Change Program. It is agents most frequently used tool and has reduced the time they spend contacting us. Another popular service is offering pre-filling reports through the portal. Some enhancements to existing portal functions took effect this month. These include:
 - pre-filling report 2008
 - a new mail topic for pre-filling queries.
7. Our ability to make future improvements to the tax agent portal is limited as the focus of the Change Program is on implementing the Integrated Core Processing (ICP) system which is a single system for processing all Tax Office registrations, forms, payments and accounting transactions — across all types of revenue products. However, while there are deployment matters still being considered the current plans are that the Change Program should address (in whole or in part) some of the concerns raised and particularly in relation to:
 - enabling Tax Agents to view income tax returns via the portal
 - Introduction of the ELS amendment functionality for non individual tax returns
 - Remission of company and super fund refunds electronically to taxpayer bank accounts.

Tax agent relationship

8. The relationship between the Tax Office and tax practitioners has steadily improved over the last 5 years. This is reflected in the Tax Office research results showing the level of satisfaction with the Tax Office has increased from 39% to 78% between 2003 and 2007.
9. One of the key issues that impacts on the management of the relationship is that both the Tax Office and the tax profession need to have a shared understanding of each others needs and problems. This enables us to get a better understanding of the concerns of the profession and the impact that our decisions have on their (and their clients) day to day activities and consequently how those decisions will impact the relationship.
10. While tax agents are reporting high levels of satisfaction with our services, we are working to further improve them. We will continue to develop practical tools to support tax practitioners' practice management and to improve services to them. Recognising their important role, we also provide BAS service providers with their own restricted view of the Tax Agent Portal and a national seminar program.
11. Our aim is to provide practical tools and services for tax practitioners that support their practices and streamline their interaction with us so they can focus on their clients. They are designed to support agents achieving greater self-sufficiency. All tax agents have access to the dedicated tax agent phone line and fast key code system for technical assistance. We receive some 2 million calls annually from agents, seeking information and advice on the tax and superannuation systems and their clients' accounts. The Tax Agent Portal continues to be our key channel for agents. In the five years since it was introduced, usage has grown by around 300%, with some 12 million log-ins in 2007–08. Market research found that 95% of tax agents nominated the portal as one of their top three most frequently used interaction methods with 62% reporting it as their first choice. The vast majority of tax practices (82%) stated that they used the Tax Agent Portal on a daily basis.
12. In January 2008 , we released a revised Tax Agents Services Guide which was co-designed with the help of some 50 agents and representatives of the profession to ensure it met their needs. Providing a quick reference to specialised contact numbers and online self help, the card has been well received with some 50,000 additional copies ordered. In 2007–08 we also introduced periodic webcast presentations for tax agents, with feedback indicating that it is a useful and flexible training tool.

Submissions

13. You have sought advice on 34 issues and at this stage we have provided Tax Office responses to 15 matters (*Refer Attachment A*)
14. We will be in touch in two weeks to discuss when the outstanding matters will be addressed. (*Refer Attachment B*). This information will be forwarded to you at the earliest opportunity.

Conclusion

15. Should there be any further assistance that you require please contact either myself or Annamaria Carey, Assistant Commissioner, TPALS.

James O'Halloran
Deputy Commissioner

*Attachment A***RESPONSE TO LIST OF CONCERNS FORWARDED BY THE
INSPECTOR GENERAL OF TAXATION**

Responses are divided into three parts:

- | | |
|---------------|---|
| Part A | SYSTEM ISSUES |
| Part B | ACTIVITY STATEMENT SYSTEM AND INCOME TAX SYSTEM
INTERFACE PROBLEMS |
| Part C | PHONE CALL ISSUES |
| Part D | CORRESPONDENCE ISSUES |

PART A: SYSTEM ISSUES**1. Inefficient access to pre-filling information**

To access taxpayer, ATO and pre-filled information (i.e. information the ATO has obtained from Medicare, Centrelink, etc.) via the tax agent portal, tax agents must go into each individual client screen. This is time consuming, especially for those agents with a great number of clients.

Tax agents ask that the portal have a facility where the tax agent can view each client's ATO and pre-filled information on the one screen.

Tax Office Response:

The Pre-filling report will show information for a taxpayer for a particular financial year (2007 or 2008 from 1 July 2008).

Currently, separate requests must be made for each taxpayer.

The portal WILL NOT have a facility where the tax agents can view ALL pre-filling data for ALL clients on one screen.

- The report will be quickly dated as data is coming in progressively from 1 July from all electronic reporters for salary and wages, superannuation funds, banks and other financial institutions, share registries and managed funds.

- Tax agents must enter Medicare card details to view details for net medical expenses and private health insurance policy details. The Tax Office retrieves this information directly from Medicare Australia.

In **August 2008**, the Pre-filling report 2008 will be enhanced. Tax agents will be able to request the report for a maximum of five clients at one time.

- Tax agents who have tested this feature have stated it would be useful
 - for husband/wife or small family group interviews, and
 - to prepare for today/tomorrow's scheduled interviews.

More information about this enhancement will be available in August 2008 on ato.gov.au.

2. Paper amendments for company/super funds inefficient

Tax agents cannot lodge electronic amendments for companies or super funds. They can, however, for individuals. Electronic amendments are able to be tracked by tax agents. However, tax agents need to call the ATO to track a paper amendment. This involves unnecessary time and expense.

Tax agents ask that the ATO allow company and super fund amendments to be lodged electronically.

Tax Office Response:

The Tax Office is currently working to introduce the ELS amendment functionality for non Individual tax returns through the Change Program. Introduction of the non Individual ELS amendment is currently scheduled for Tax Time 2009. This timeframe is subject to Change Program implementation and may vary.

3. Access to cumulative total for low rate threshold for ETPs

Tax agents say that they are unable to properly help taxpayers who previously received ETPs. This is compounded where the taxpayer has misplaced the ETP statement or is a new client.

Tax agents ask that this information be accessible from the tax agents portal.

Tax Office Response:

There are currently no plans to include this information on the Tax Agent Portal, however this is currently being considered for the pre-filling report for 2009. Our pre-filling team is keen to seek tax agent input on this. If there are particular agents interested in being contacted, to explain the importance of this item, our pre-filling team would be happy to contact them. Interested agents should contact the Pre-filling team on 13 72 86, Fast Key Code 214.

4. Access to NOAs

Tax agents say that they are unable to properly help taxpayers who receive their NOA and then call the agent to query it. Often there are errors over the phone because the items on the NOA are not aligned with the figures. Tax agents say they cannot access a copy of the NOA on the portal.

Tax agents ask that this information be accessible from the tax agents portal.

Tax Office Response:

Regarding availability of income tax returns, the current plan is to allow them to be viewable in the new Tax Agent Portal (expected to be introduced in first quarter of 2009 – but timing still to be finalised).

Regarding access to NOAs, we plan to introduce delivery and channel preferences, as part of our Change Program (expected to be introduced in first quarter of 2009 – but timing still to be finalised), which should resolve this issue. This will mean a client, or their authorised representative, will be able to choose whether the correspondence is delivered electronically or via paper.

It is also planned that it will then be possible to send a copy of system correspondence electronically via the portal to the authorised representative (i.e. tax agent). Tax agents will then be able to access a copy of the NOA through the Tax Agent Portal.

Please note the design of the delivery and channel preferences is still being finalised, so some of the information above may be subject to change.

5. Electronic transfer of company or super fund refunds into taxpayer bank accounts

Tax agents say the ATO does not electronically transfer company or super fund refunds into taxpayers' bank accounts. They cannot understand why.

Tax agents ask that the ATO remit company and super fund refunds electronically to their bank accounts.

Tax Office Response:

The Tax Office is in the process of making this functionality available as part of the Change Program releases. We anticipate that this service will be available in late 2009.

6. Inability to access DIN when at client's address

When tax agents are at their client's premises tax agents are unable to obtain a DIN where the client has misplaced their BAS. Tax agents need to call the ATO to obtain it. Calls can involve long periods of being placed on hold. This involves unnecessary time lost and unrecoverable costs.

Tax agents ask for this information to be made more accessible via remote access to the Tax Agent Portal.

Tax Office Response:

The Tax Office is currently investigating methods to allow a tax agent to log in to the portal via secure remote access. As we further develop this, we will involve tax agents in co-designing this solution.

**PART B: ACTIVITY STATEMENT SYSTEM AND INCOME TAX SYSTEM INTERFACE
PROBLEMS****7. Uncertainty of lodging BAS/IAS when a tax return is still being processed**

Tax agents say they cannot lodge accurate activity statements during a period when a tax return is still being processed by the Tax Office. They do not know whether the impending issue of the relevant assessment will impact upon the rate for the activity statement to be submitted. Tax agents therefore cannot accurately advise taxpayers of their PAYG liability because the ATO will not tell the tax agent when the BAS generate date occurs. The uncertainty arises from a number of variables, including the timing in which the activity statement system and income tax system “talk” to each other—for example, the ATO sends out a cheque for income tax (indicating a credit form the activity statement) but then a debit soon after for the activity statements. Taxpayers lose confidence in tax agents who cannot tell them how much will need to be paid as they expect a balance figure to be provided.

Tax agents understand that the ATO may not be able to give a date with certainty. However, they ask that the ATO publicly advise tax agents of ‘cut-off dates’ upon which lodgement of a tax return will not require the adjustment of a quarterly activity statement. For example, the Tax Office should be able to advise that lodging a tax return after March 15 will not affect the March quarterly BAS. They ask that the ATO at least should give an indication—for example, the quarter in which the generate date will occur.

Tax Office Response:

The Tax Office does not publish these cut off dates as there are many factors that could affect this process such as printing or processing delays. Usually, activity statements are generated two weeks prior to the end of the reporting period. The exception to this is the December quarter, where activity statements are generated four weeks before the end of the quarter. There are no current plans to publish these cut off dates for activity statements.

Income tax returns lodged after the generation of the activity statements should not impact the instalment rate for that quarter as the activity statement has already been generated. Once the income tax return is processed, any change to the instalment rate or amount will be applied from the next quarter. Taxpayers will be notified of the new rate/amount.

Our current system operates with two accounts for income tax and activity statement/instalment notice liabilities. As taxpayers are entitled to a credit on their notice of assessment for any PAYG instalment liabilities raised, the situation can occur where a refund is generated from the lodgment of an income tax return with a liability still remaining on the activity statement/instalment notice account.

PART C: PHONE CALL ISSUES

8. Proof of identity issues

Tax agents say that ATO staff are not following their proof of identity procedures. There are occasions where Tax Office staff fail to provide their surname or their contact details. This is in direct conflict with proof of identity (POI) procedures listed on the Tax Office website which states (for step 2):

“Tax Office staff will continue to identify themselves clearly by providing their full name and the section they work in. If at any stage you have doubts about the caller being an employee of the Tax Office, or want more formal confirmation, you should:

- ask for the officer’s contact details:*
- the officer’s full name*
- their extension number (if available), and*
- the name of their team leader and their extension number”*

This issue continues to surface and has done so for a number of years. However, nowadays, agents are seeing an increase in the number of callers impersonating ATO calls. This is fuelling a tax agent response of refusing to talk with ATO staff when they cannot sufficiently identify themselves.

Tax agents ask that the ATO ensure that their staff adhere to the POI procedures and that a central contact number be given for tax agents to report non-compliance by ATO staff.

Tax Office Response:

Tax Office staff who make outbound calls have been reminded of documented procedures. The documented procedures for issues 9, 10 and 11 already match exactly with what the tax agents are seeking.

In relation to calls to tax agents, Tax Office proof of identity (POI) guidelines prescribe that if the tax agent name is quoted by the person who answers the call then no further POI is required and we are able to share client information with them. If the tax agent name is not quoted by the person who answers the call, the tax officer is required to identify that they are a representative of the Australian Taxation Office and request a tax agent number to establish POI.

We cover POI in the induction package rolled out to new staff. We regularly assess how well staff are applying POI in the course of their work through our quality assurance process and mentoring program. Any identified deficiencies are addressed. POI procedures, practice notes and policy are readily accessible to staff on our internal intranet site.

Our external debt collection agencies are contractually bound to adhere to the same privacy standards that apply to the Tax Office. We collaborate closely with the agencies to ensure that they are properly applying POI and provide them with the necessary taxpayer information in order to do so.

Notwithstanding, we accept that there will be occasions when mistakes are made. As a result of feedback received from Tax Agents, we are currently reviewing our POI guidelines to ensure

uniformity in our interactions with taxpayers and their representatives and that the applicable legislative requirements are adhered to.

If tax agents have future instances where proof of identity protocols are not being followed, it would be appreciated if they could provide details of the case (to the Relationship Management teams on 13 72 86, Fast Key Code 32) so it can be investigated and resolved.

9. ATO officers phoning tax agents and asking for POI

ATO officers are calling tax agents and then asking for POI before discussing the reason for the call.

Tax agents ask that if the ATO contacts the tax agent on an agent provided number then there should be a reasonable degree of comfort that the ATO officer is talking to the person they intended to talk to, perhaps confirming this by getting verification of the tax agent's number.

Tax Office Response:

Tax Office staff who make outbound calls have been reminded of documented procedures. The documented procedures for issues 9, 10, and 11 already match exactly with what the tax agents are seeking.

In relation to calls to tax agents, Tax Office proof of identity (POI) guidelines prescribe that if the tax agent name is quoted by the person who answers the call then no further POI is required and we are able to share client information with them. If the tax agent name is not quoted by the person who answers the call, the tax officer is required to identify that they are a representative of the Australian Taxation Office and request a tax agent number to establish POI.

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If tax agents have future instances where proof of identity protocols are not being followed, it would be appreciated if they could provide details of the case (to the Relationship Management teams on 13 72 86, Fast Key Code 32) so it can be investigated and resolved.

10. ATO contacting agents for matters outside the scope of their authority

ATO officers are calling tax agents to discuss the taxpayers' activity statement when the tax agent did not prepare the activity statement. These calls (coupled with the POI requirements and call back arrangements) compound waste of tax agents productive time. The ultimate result of these calls is that the tax agent can not help the ATO officer because he is unaware of the activity statement details.

Tax agents ask that before contacting tax agents on activity statements matters that the ATO confirms that it was the tax agent who lodged the activity statement.

Tax Office Response:

Tax Office staff who make outbound calls have been reminded of documented procedures. The documented procedures for issues 9, 10 and 11 already match exactly with what the tax agents are seeking.

This issue is likely to have arisen from a Client Verification Centre or Activity Statement Exceptions outbound phone call. The procedure is for Tax Office staff in those areas to phone the authorised contact. If there is more than one authorised contact, Tax Office staff will confirm who prepared the activity statement and contact them (provided they are authorised). Staff will be reminded of these requirements to ensure procedures are being followed. The problem may be a result of incomplete or inaccurate authorised contact details being recorded. Tax agents could assist by ensuring their authorised contact details are up to date.

If tax agents have future instances where proof of identity protocols are not being followed, it would be appreciated if they could provide details of the case (to the Relationship Management teams on 13 72 86, Fast Key Code 32) so it can be investigated and resolved.

11. ATO phone protocols

Tax agents observe that the ATO will call agents on their mobile phone, sometimes outside of hours and expect to speak about the matter with the agent there and then. Often an agent is with another client or somewhere where it would be otherwise inappropriate to discuss a taxpayer's affairs.

Tax agents ask that all ATO officers ask the tax agent at the start of the phone call whether the tax agent can talk with them.

Tax Office Response:

In relation to mobile phone protocols the Tax Office has changed outbound phone procedures as a result of the concerns raised, to cover calls made to mobile phones.

If tax agents have future instances where proof of identity protocols are not being followed, it would be appreciated if they could provide details of the case (to the Relationship Management teams on 13 72 86, Fast Key Code 32) so it can be investigated and resolved.

PART D: CORRESPONDENCE ISSUES

12. Tax Office letters mailed directly to taxpayers informing them of monitoring

The Tax Office sends letters to targeted taxpayers informing them that they will be monitored because of specific tax behaviour they are engaged in. This generates unnecessary confusion with the taxpayer and erodes taxpayer confidence with their agent. The apprehended message is “your tax agent may be wrong and this is what you can really claim”.

Tax agents ask that ATO send these letters directly to the tax agent so that the agent can work with the taxpayer to address any problematical tax behaviour. Alternatively, the ATO should provide details of affected clients to tax agents with sample letters in May.

Tax Office Response:

We value feedback from tax agents and regularly review and update the content and tone of our letters based on concerns raised by tax agents. We have previously received and responded to similar concerns as that raised above, being that our educational letters may give the wrong impression to taxpayers and erode taxpayer confidence in their tax agent. To overcome this perception we have continually improved this message to ensure that we convey a highly positive support of tax agents and the important role they play in ensuring that taxpayers accurately claim their work-related expenses. To demonstrate the ATO's supportive approach, we have included the message below in this years letters.

"If you used a tax agent to prepare your <2007> income tax return, they will have received a copy of this letter. They are qualified to help you prepare your tax return and help you accurately work out your work-related expenses."

We send the letters directly to taxpayers based on previous and ongoing feedback from tax agents that they would prefer not to incur the imposition or compliance cost of contacting clients and/or on forwarding Tax Office educational material and/or messaging.

In response to this feedback and ongoing consultation with the tax agent community, we have established that the majority preference for tax agents is that they would prefer to receive a list of clients and a copy of the correspondence, rather than the actual letter. This delivery mode has been employed for several years and has generally received positive feedback from tax agents. We send the list and the copy of the letter to the tax agent at least two or three days prior to mailing the letters to their clients to ensure that the tax agent can prepare for any queries that their clients may raise.

13. Deductibility of pre-paid workers' compensation premiums

Tax agents say that ATO auditors narrowly interpret the words “required by law” when assessing the exclusion to the rule for deductibility of pre-paid workers compensation premiums. Tax agents understand the ATO says that the words related to the requirement for the pre-paid component rather than the requirement to pay the premium. Tax agents say that the commercial reality is that premiums are required and are paid 1 year in advance. The ATO refuses to state publicly its view because it is not an important enough issue. However, tax

agents say that almost all workers compensation premiums for the Australian workforce would have a pre-paid component (estimated 1 million employers with about 80% paying more than \$1000 in premiums).

Tax agents ask that the ATO state publicly whether it confirms the view adopted by its auditors.

Tax Office Response:

This issue was originally raised with the ATPF in 2005. The Tax Office provided a response on 19 December 2007 outlining its final position on the matter.

An extract from the response, which outlines the Tax Office position on this matter is below:

"In order to satisfy subsection 82KZL (1) of the ITAA 1936 it is not necessary that the relevant Commonwealth, State or Territory law actually require a 'pre-payment' to be incurred. It is, however, necessary that there be a direct connection between the expenditure and the relevant law, rather than an indirect connection. You have commented that interpreting the legislation as requiring a direct connection is 'not unreasonable'. Whether or not a direct connection exists between the expenditure and relevant law requires a careful analysis as to the circumstance under which the expenditure is required to be made. This in turn requires a careful analysis of the particular legislative provisions.

Given that each jurisdiction within Australia has its own workers' compensation scheme, and that each scheme is likely to be materially different, it is not possible to provide a single authoritative statement as to whether the premiums are 'excluded expenditure'. Each scheme would have to be examined in detail. Also, the application of the law may change due to changes in the various schemes.

Affected taxpayers can always seek clarification of their particular circumstances by requesting a private ruling. Such a ruling request would naturally have to include details both of the taxpayer's own circumstances and of the relevant workers compensation insurance scheme".

14. BAS returns

Tax agents also request that BAS should include a Capital Sales box to remind taxpayers to report any capital sales for the business made during the relevant period for this particular BAS.

Tax Office Response

The suggestion of a separate section for sales of capital items has been raised previously and due to changes to the BAS at the time it was felt that a further change may cause concern.

Our recent independent Business Perceptions survey conducted in November 2007 revealed that 90% of businesses were coping well with their BAS obligations and did not want any further changes. Therefore when considering any streamlining process, the Tax Office needs to be mindful of its potential impact on the community and needs to weigh the benefits against a cost to the business community.

At this time there are no plans to introduce a separate recording section for sales of capital items as this issue was reviewed in 2007. However, the Tax Office has introduced a number of communications including reminders in the BAS booklet (to include sale of capital items on the

BAS at label G1) and a fact sheet on the disposal of assets (NAT 7682-05-2006 “*GST and the disposal of capital assets*”).

15. Inaccurate administration by Australia Post

Tax agents referred to numerous examples of Australia Post staff incorrectly processing Tax Office transaction — for example, putting 3 cheques (from the same taxpayer but for different liabilities) against one bar code. Payments went to the wrong account and the tax agent was put to unnecessary time and unrecoverable cost to correct this error.

Tax agents ask the ATO to ensure that Australia Post correctly process payments when dealing with multiple payments from the same taxpayer.

Tax Office Response:

The Tax Office will contact Australia Post (the contract representative) and advise of the Tax Office's concerns pertaining to inaccurate payment processing by Australia Post retail outlets.

We will request Australia Post use its communications network to communicate to all Australia Post retail outlets (both electronic and hard copy) a reminder to correctly process payments (both singular and multiple) from taxpayers. In particular we will request where multiple payments are received from the same taxpayer, they be processed separately and not put against one barcode.

If there are further concerns about payment processing through Australia Post, it would be appreciated if details could be provided (to the Relationship Management teams on 13 72 86, Fast Key Code 32) so that the specific issues can be investigated and addressed.

Attachment B**LIST OF OUTSTANDING ISSUES**

Work is currently underway to obtain the information requested to the questions listed below. Responses will be forwarded to you at the earliest opportunity.

1. Inability to update client lists
2. Arbitrary ATO updating of client lists
3. Objection flags stopping assessments
4. Universal updating of taxpayer's contact details through all systems
5. Tax Office requesting tax agents to chase up taxpayer debts
6. Issuing final notices to lodge
7. Multiple letters and envelopes
8. Coherence of correspondence
9. Transfer of information between the Tax Office and other government departments
10. Problems with member contributions statements
11. Applying for a tax file number for migrants
12. Lodgement dates for 'unclassified' clients
13. Approach of the Tax Office to tax agent malpractice
14. Income Matching Errors
15. Unnecessarily cancelling the DIN for undelivered BASs
16. Non-issue of notices of assessment to full self assessment taxpayers
17. Tax Office auditors' views of to what extent tax agents should verify taxpayer record
18. Inconsistent timing of credits and debits
19. Unnecessary correspondence sent to tax agents