Client-to-agent linking

Information for registered agents about the client-to-agent linking process.

Why client-to-agent linking?

Why client-to-agent linking is required and how it protects clients and agents.

Client-to-agent linking process enhancements

Enhancements we've made to the client-to-agent linking process.

Agent checklist for client-to-agent linking process

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

Troubleshooting guide for agents

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

Agent nomination

Information for entities required to nominate a registered agent as part of the client-to-agent linking process.

QC 103409

Why client-to-agent linking?

Why client-to-agent linking is required and how it protects clients and agents.

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We take the security and privacy of your information seriously.

That's why we've launched a suite of new protections against identity-related fraud and theft. Client-to-agent linking is one of these protections.

We're seeing criminals attempting to commit fraud by taking over the identities of honest registered agents to access the personal information of taxpayers. Criminals may pose as:

- taxpayers and engage an agent to help them (unknowingly) lodge fraudulent returns
- agents, to gain access to sensitive client information.

Identity-related fraud can have significant, disruptive and lasting impacts for both agents and clients.

It’s important we work together to strengthen the security of our online services. This will help protect agent and client information from unauthorised access and activity.

About client-to-agent linking

Client-to-agent linking:

- responds to concerns over unauthorised access of taxpayer information.
- enhances security for our online services
- prioritises protecting your information.

It requires entities **with an ABN** (**excluding sole traders**) to nominate their registered agent in Online services for business before the agent can:

- access their information, and
- act on their behalf.

A nomination must be made when an entity:

- engages a new registered agent (that is, a tax or BAS agent, or payroll service provider)
- changes the authorisations granted to an existing registered agent; for example, when the agent
  - takes on new responsibilities such as income tax, or
  - represents a new entity within the client group.

How client-to-agent linking protects

Client-to-agent linking helps defend against attempts to harvest personal information and defraud the tax system. Through a nomination process:

- the client controls who can access their information. Only the registered agent (or agents) a client has nominated can access their information in our online services
- a registered agent has confidence their client has provided authorisation online by nominating them through our secure online services
- the ATO has confidence a registered agent has been authorised to act for a taxpayer when they lodge returns or make changes on the taxpayer's account.

Further information on the client-to-agent linking process and how to protect yourself online is available for both clients and agents:

For clients

- Agent nomination
- Online security

For agents

- Client-to-agent linking
- Security advice for tax professionals and businesses

QC 103410

Client-to-agent linking process enhancements

Enhancements we've made to the client-to-agent linking process.

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We've engaged with professional associations, registered agents and businesses since the client-to-agent linking pilot program **commenced** in June 2022. We held feedback sessions with these stakeholders after each phase of deployment to:

- listen to their experiences
- identify opportunities to enhance the client-to-agent linking process.

We've delivered the following enhancements as a result of this feedback:

- Increased the nomination expiry period from 7 days to 28 days.
- Developed a real-time, **on demand report** in Online services for agents so agents can see nominations pending their action.
- Agents can now **transfer existing clients** between registered agent numbers associated with the same practice ABN without an agent

nomination.

- Income tax agents can now add a client at the **FBT account level** without an **additional agent nomination**.
- Identifying clients that would need our assistance with the agent nomination process, and setting up support processes (including an agent **practice mail option**) for them. These clients include
  - foreign entities
  - foreign entertainers/sportspeople who use an entity for tax purposes
  - strata titles
  - bulk groups
  - a small number of entities without an ABN included in the client-to-agent linking pilot program.
- In-system guidance **messages** in Online services for agents. This helps agents to
  - link to their client at the right account level, and
  - alerts the agent when they're about to remove another agent from an account.

Further information on the client-to-agent linking process is available for both **clients** and **agents**.

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Agent checklist for client-to-agent linking process

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

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On this page

Things you need to know

Entities with an ABN (excluding sole traders) need to complete the agent nomination process **before** you can:

- add them to your client list
- update your authorisations (for example, before you start representing them for a new obligation such as income tax or a new entity in their group).

You can assist your client through the agent nomination process. However, you **can't** ask your client to share their:

- Digital ID (myID) for you to use, or
- login code for you to complete the nomination process for them.

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

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

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

Under certain conditions, nudge messages may appear in Online services for agents when adding a client or changing existing authorisations. These nudge messages are to prompt you to consider whether your selections will result in:

- another agent being removed incorrectly, or
- you not being able to select the account you need.

Link at the correct account level

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

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

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

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

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

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

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

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

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

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

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

Before adding your client

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

1. Undertake your normal onboarding process discussions, including proof of identity requirement steps in line with TPB Practice Note 5/2022.
2. Advise your client that **they must** nominate you in Online services for business before you can add them to your client list. You **can't** do the nomination for them.
3. Provide your client with your registered agent number. This will give them one option when they search for you in Online services for business.
4. Provide your client with our **agent nomination instructions**. These instructions include a downloadable guide with screenshots of the nomination process in Online services for business.
5. Advise your client to let you know when they've completed the nomination. They can download a PDF copy of the agent nomination confirmation that is provided as part of the nomination process in Online services for business and send it to you. You **won't receive an automated system notification** that your client has completed the nomination.
6. **Check** your client has completed the agent nomination. You can generate the **client nominations on-demand report** in Online services for agents to see if your client has completed the nomination without waiting for your client to notify you.

After your client has completed the nomination

Follow these steps after your client has completed the nomination:

7. Ask your client to provide their business TFN, if you're representing them for income tax accounts including FBT. Your client can find this in Online services for business under **Business details**. Discuss safe ways for them to give you their TFN information, that is, in a phone call (email is not a secure channel).
8. Add your client to your client list in Online services for agents or your practice software for the account or role type you're authorised to access. You have 28 days from the client nomination to add the client or update your authorisation.

9. Income tax account – If you're authorised for the income tax account, you **must** use the business TFN to add the client to your client list. Do **not** select the activity statement account (this is not necessary, you'll have access to all accounts and roles at the income tax account).
10. Activity statement account – If you're authorised for the activity statement account and not income tax, then add that account only. You'll have access to STP reporting if your client is registered for PAYGW.
11. STP reporting authorisation – you need to link to the activity statement – STP reporting level. For this authorisation, as an agent you must use the add **payroll only** client menu in Online services for agents.
12. If there's another BAS agent or tax agent authorised to act on behalf of your client, an existing agent link will display against that account. **Don't remove another agent unless you're authorised by your client** (this includes adding yourself to an account that another authorised agent is linked to).

If you receive an error message

If you try to link to a client in online services and you receive an error message, check that your client has completed the nomination.

You can use our troubleshooting guide if you or your client need help with the process. This guide also details when:

- an agent can contact us for help
- a client should contact us.

For more information, see:

- Client-to-agent linking
- Set up your access to Online services for business – for your clients on how to get set up on Online services for business.

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Troubleshooting guide for agents

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

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On this page

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

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

Digital ID help

If your client needs myID help

Scenario	Support
My client is a foreign resident entity that doesn't have an Australian authorised person who can get a **Standard** or **Strong** myID identity strength to access Online services for business.	Lodge a request in practice mail for assistance.
My client is having difficulty setting up their myID.	Refer your client to the myID website, which provides a

	list of help and support topics, including details on error codes or messages.

Relationship Authorisation Manager (RAM) help

What to do if your client needs RAM help

Scenario	Support
My client can only achieve a **Standard** myID identity strength. Can they link their business online in RAM?	A **Strong** myID identity strength is needed to link to a business online in RAM. If your client can only achieve a **Standard** myID identity strength, they'll need to contact the RAM support line on **1300 287 539** to link their business. For more information see Other ways you can link your business. The client will need to complete proof of identity. We will carry out checks to confirm they are associated with the business. Once confirmed, your client will receive an email with an authorisation code and summary of the authorisation request. They'll need to log in to RAM to accept the request and complete the link.
My client meets the criteria of a primary person. Can they link to their business online in RAM?	A primary person can't link to their business online in RAM. Your client will need to contact the RAM support line on **1300 287 539** to link their business. For more information see Other ways you can link your business.

	The client will need to complete proof of identity. We will carry out checks to confirm they are associated with the business. Once confirmed, your client will receive an email with an authorisation code and summary of the authorisation request. They'll need to log in to RAM to accept the request and complete the link.
My client is a trust with a corporate trustee. How can the business be linked in RAM?	The director or public officer for the corporate trustee is a primary person and will need to contact the RAM support line to link the business in RAM. For more information see Other ways you can link your business. The client will need: • a myID Digital ID with at least a **Standard** identity strength • to complete proof of identity. We will carry out checks to confirm they are associated with the business. Once confirmed, your client will receive an email with an authorisation code and summary of the authorisation request. They'll need to log in to RAM to accept the request and complete the link.
My client is trying to link their business online in RAM and receives the following error message: 'Details could not be matched'.	Your client may need to update the details we hold, such as: • name • date of birth • personal address (not business address).

	Direct your client to **update their details with us**.
My client is having difficulty linking their myID to their ABN in RAM.	Refer your client to the RAM website which provides a list of help and support topics, including details on error codes or messages.

Nominating an agent

Nominating an agent in Online services for business

Scenario	Support
My client doesn't know how to nominate me. What help can I provide them?	The following information will help your client nominate you as their agent: • **Agent nomination** provides information on the agent nomination process. • **Agent nomination instructions** (which include a downloadable PDF guide with screenshots) show how to nominate an agent in Online services for business. • **Set up your access to Online services for business** provides help to clients to get set up on Online services for business. You should **not**: • set up a myID for your client • ask your client to share their myID information with you.
Can a client give me their myID information so I can do the agent nomination for them?	**No**. Clients **can't** share their myID information or login code with you.

	Clients must do the nomination. You **can't** do the nomination for your client, but you can assist them to go through the instructions.
I don't know when a client has nominated me.	You **won't** receive an automated system notification that your client has nominated you. Advise your client to tell you when they've completed their nomination. Your clients can download a PDF of the agent nomination confirmation they receive in Online services for business and send this to you. You can also find any pending nominations in the **client nomination report** in Online services for agents. This real-time report provides you with all nominations pending your action and their expiry dates.
Do clients nominate me and select the accounts that I'll be authorised to access?	Your client is required to nominate you as their agent only. They don't nominate accounts. You're required to add the accounts that you're authorised to act on behalf of your client for, following the normal practice.
If my client wants me to represent them for both income tax and fringe benefits tax (FBT), do they need to complete separate nominations for each?	No, only one nomination is required. You'll need to add the income tax account first. You can then add the FBT account without your client completing a second nomination. The FBT account can be added through the **Maintain authorisations** function in Online services for agents.

Is my client required to re-nominate me as their agent every 12 months?	No. A nomination is only required when an entity with an ABN (excluding sole traders): • engages a new registered agent (that is, a tax or BAS agent, or payroll service provider) • changes the authorisations granted to an existing registered agent; for example, when the agent takes on new responsibilities such as income tax, or represents a new entity within the client group.
My client has tried to nominate me in Online services for business, but it hasn't worked due to a system error.	Your client should contact us on **13 28 66** and we'll help them through the process to nominate you as their agent.
My client receives this error message: 'No results found – refine search criteria and try again' when trying to nominate me using my registered agent number (RAN) in Online services for business.	Call us on **13 72 86** Fast Key Code **3 3**. Advise the customer service representative that your client has tried to nominate you using your RAN in Online services for business but receives the error message 'No results found'. If your client has an upcoming lodgment deadline and they need to be added to your client list immediately, they can also call us on **13 28 66** and we'll help them through the process to nominate you as their agent.

Adding new clients to your client list

Agents adding clients to their client list

Scenario	Support

I've received an error message when trying to add a client to my client list in Online services for agents or practice management software.	You may have received the error message 'You are not authorised at this time to access this account, contact your client to confirm the agent nomination has been actioned'. This means your client must complete the agent nomination. Ask your client to complete the nomination. You can then add them in Online services for agents or your practice management software. If your client has completed the nomination and you receive a different error message, then you or your client can contact us for help.
How do I action a nomination? Is there an 'accept nomination' button in Online services for agents?	There is no 'accept nomination' button in Online services for agents. When a client has completed their nomination, you are required to **add the client** to your **client list**.
My client isn't sure of their business tax file number (TFN). If I'm acting on behalf of this client for income tax, can I add them to my client list by using their ABN instead?	Clients can find their business TFN in Online services for business by following these steps: • Navigate to the **Profile menu** • Select **Business details**. Clients will need to provide you their business TFN so you can add them to your client list for the income tax account. Talk with them about secure

	methods to get their business TFN to you. The income tax account won’t be displayed as an option to select if you haven't used a TFN to add your client. **Don't** add clients to your client list with an ABN if you're representing them for income tax. Doing so may remove any existing agent listed at the activity statement account and will require the client to **re-nominate that agent** so that agent can **re-link**. Removing an existing agent may also result in that agent missing deadlines on behalf of their client including frequent lodgments, such as single touch payroll (STP) reporting or business activity statements (BAS). If you add a client to your client list with an ABN, you can **only add the activity statement account**. You'll then need to ask your client to complete **an additional nomination** so you can also add the income tax account.
I'm acting on behalf of a client for both income tax and activity statement accounts. Do I need to add each account in Online services for agents?	If you add the income tax account, you have access to all your client’s accounts and don't have to add the activity statement account. However, if there's currently another BAS or tax agent authorised at the activity statement account, they'll need to be removed by unselecting the check box. Ensure you only do this if your client has told you that the **other agent is no longer**

	representing them in any capacity.
I have multiple RANs within my practice linked to the same ABN and need to transfer clients between these RANs. Are these clients required to complete agent nominations?	No. Agent nominations are not required when **transferring clients** between RANs linked to the same ABN.
My client has asked me to apply for a business TFN and ABN on their behalf. Are they also required to nominate me as their agent?	If you include your RAN in the TFN and ABN application, we will automatically create the client-to-agent link. Your client won't need to separately nominate you as their agent in this circumstance.
I want to transfer my entire client base to another registered agent or entity as I'm either selling my practice, restructuring my practice, or retiring. Do my clients need to complete an agent nomination?	You can request a **whole-of-practice transfer** if certain requirements are met. Your clients aren't required to complete an agent nomination as part of a whole-of-practice transfer.
If I represent a client for FBT only, can I add the activity statement account to obtain information on FBT instalments they've paid during the year?	You'll need to obtain FBT instalment details directly from your client or discuss with them if they want you to add the activity statement account. Your client will have to nominate you a second time to allow you to add the activity statement account. If there's already an existing agent listed at the activity statement account, this action will remove that existing agent. The existing agent will need the client to complete another nomination to add themselves back to that account.
I'm acting on behalf of a client for both the income tax	If you're authorised at the income tax account, you'll

account and FBT account, but not for the activity statement account. There's another agent authorised at the activity statement account. Can I view the activity statement account to obtain information on the FBT instalments paid by the client during the year?	have access to all of your client’s accounts. You will be able to view the activity statement information to obtain the details of the FBT instalments paid by your client during the year.
I can’t link to a client in Online services for agents due to a system error.	**Only** contact us for help on **13 72 86** if your client has successfully completed the nomination online.

Re-adding clients as the agent was incorrectly removed

What to do if an agent has been incorrectly removed

Scenario	Support
I've added my client to the wrong account type and removed another agent. How do I correct that?	You'll need to contact your client and ask them to re-nominate **both**: • the agent you’ve removed, so that agent can re-link to the correct account they're authorised for • you, so that you can access the correct role.
I've been removed from my client's account by another agent, and now my client's lodgments might be late.	Ask your client to nominate you again so you can add them back to your client list. If your client is not yet set up to access our Online services for business, they will need to do this first to nominate you. Once you've got access to your client's account again, you can lodge a deferral request for BAS

	lodgments and **STP lodgments** if they were delayed. If we've applied **penalties and interest charges**, you can request a remission in Online services for agents using practice mail. If your client uses the Small Business Superannuation Clearing House (SBSCH) to meet their super payment obligations, they must take action before the due date to not be penalised. You can use the following process: 1. Ask your client to renominate you so you can add them back to your client list. This will be the fastest option if they already have set up their access to Online services for business. 2. If they can't renominate you in Online services for business, they can phone us on **13 28 66**. We'll help them to renominate you or help them to access the SBSCH through Online services for business. 3. If the client will miss the payment due date, they can phone us on **1300 660 048** and we can help them with making their payments to ensure they meet the deadline.

Practice mail requests

Agents can contact us for support in the following scenarios

Scenario	Support
My client is any of the following:	If your client is in one of the scenarios listed in here and they

- A foreign resident entity without any Australian authorised persons who can get a **Standard** or **Strong** myID identity strength to access Online services for business. - A foreign entertainer or sportsperson who uses an entity with an ABN for Australian tax purposes. - A group consisting of many entities moving to a new agent or changing the authorisation of their current agent. The group consists of 20 or more entities and needs help completing the nominations. - An entity without an ABN (there are a small number of entities without an ABN that were part of the client-to-agent linking pilot. If you try to add one of these clients to your client list you may receive the client-to-agent linking error message). - Representing a strata title entity, and the authorised representative is unable to complete the online nomination.	need help, you can contact us through practice mail for support to add your client to your client list. Use these practice mail categories: - General questions, problems, and help - Submit client agent linking exception request. Include the following details in your request: - Client name. - Client TFN or ABN. If you cannot provide your client's TFN and you need access to the income tax account, you will need to indicate this clearly in your request as we may need to contact you for further information. - Reason why the client has been unable to complete the nomination. - What account access is needed to act for the client – i.e. income tax, activity statement, FBT account or other account. - Your RAN. - Your contact details, including name, phone and email. - Confirmation that you have completed proof of identity requirement steps as part of your normal process (in line with TPB Practice Note 5/2022). - Name of the authorised representative of the business and their position title – this could include their director ID if applicable. - Evidence of authority to act – Attach evidence the client has given your practice authority to act for them and be linked to access their information

	– This evidence would align with the current Tax Practitioners Board requirements and might include a signed engagement letter or signed authority to act declaration from the client – The authorised representative could complete the nomination for the head entity or controlling entity online to assist with the process (if the client is a large entity group). **For strata title entities** Evidence of your authority to act might include: • a copy of the strata management agreement between the strata plan and strata or property manager, and • evidence from the strata or property manager confirming they've given your practice authority to act for them • annual general meeting minutes which includes reference to the authority of the agent.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.