

# Proof of identity requirements for registered agents

Information about what proof of identity (POI) information you need to provide as registered tax agents and BAS agents (registered agents).

This fact sheet has been produced in response to feedback from registered agents that their agent registration numbers became publicly available following the introduction of the Tax Practitioners Board (TPB).

To reduce the risk of misrepresentation of an agent by an unauthorised third party securing your agent number and client details, we have made changes to the proof of identity (POI) requirements for registered tax agents and BAS agents (registered agents).

## WHAT ARE THE RECENT CHANGES?

We have removed the requirement for personal details when verifying POI with registered agents and now ask for details that relate to the client's interaction with us.

We still require your registered agent number (RAN) and an account identifier.

POI details may include information from a notice of assessment or lodged return, provided it is no more than five years old.

## WHEN YOU CONTACT US

### Step 1 – Quote your RAN

If you phone us on **13 72 86**, you must provide your RAN. In most cases, you will only need to provide this once during the phone conversation.

### Step 2 – Identify the account you want to access

You can identify the account you want to access by providing one of the following:

- the taxpayer's Australian business number (ABN)
- the taxpayer's tax file number (TFN)
- the taxpayer's name.

### Step 3 – Provide POI for the account

The POI we need depends on whether your RAN is already on the account and for which taxpayer role, as shown on the next page.



<b>Access type 1</b> Registered agent listed on the taxpayer's account for the role	<b>Access type 2</b> Registered agent listed on the taxpayer's account but not for the role	<b>Access type 3</b> Registered agent not listed on the taxpayer's account
<p>You must provide details from an ATO generated notice or lodged return that is <b>no more than five years old</b> and relates to the taxpayer, including:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> a notice of assessment sequence number</li> <li><input type="checkbox"/> a document identification number (DIN)</li> <li><input type="checkbox"/> a correspondence reference number</li> <li><input type="checkbox"/> the date and name or title of a letter or notice we have sent you that may or may not have a unique identification number but can be confirmed by our systems</li> <li><input type="checkbox"/> income</li> <li><input type="checkbox"/> deductions claimed.</li> </ul>	<p>You must refer to an ATO generated notice or lodged return that is <b>no more than five years old</b> and is relevant to the role. You must also provide one of the following relating to the taxpayer:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> their TFN (if not already provided as an identifier)</li> <li><input type="checkbox"/> their date of birth, if applicable</li> <li><input type="checkbox"/> their address – business, postal or email</li> </ul> <p>Where another registered agent is listed on the account for a role, the notice you refer to must be more recent than any authority a taxpayer has provided for that role.</p> <p><b>Note:</b> Our systems only support one registered agent against a role. Where you are the registered agent for the taxpayer and another registered agent is listed on the role, you must provide details from the latest lodged activity statement or tax return.</p>	<p>You must refer to an ATO generated notice or lodged return that is <b>no more than five years old</b> and is relevant to the role. You must also provide one of the following relating to the taxpayer:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> their TFN (if not already provided as an identifier)</li> <li><input type="checkbox"/> their date of birth, if applicable</li> <li><input type="checkbox"/> their address – business, postal or email</li> </ul> <p>Where another registered agent is listed on the account for a role, the notice you refer to must be more recent than any authority a taxpayer has provided for that role.</p> <p>You must also provide verbal assurance that you have a signed authority.</p> <p><b>Note:</b> Our systems only support one registered agent against a role. Where you are the registered agent for the taxpayer and another registered agent is now listed on the role, you must provide details from the latest lodged activity statement or tax return.</p>

**!** When accessing a fuel grant account, you must refer to fuel grant information for that account.

## WHEN WE CONTACT YOU

### Step 1

If we contact you and can identify the name of your practice at the beginning of the conversation without any prompting, we will not ask for any further POI. However, if we can't, we will ask for your RAN and the name of your practice.

### Step 2

Our officers will identify themselves clearly by providing their full name and the section in which they work. If at any stage you have doubts about the person contacting you being an ATO employee or you want more formal confirmation:

- ask for the officer's contact details, including
  - their full name
  - their extension number, if available
  - the name of their team leader and their extension number.
- ask the officer if you can phone them back on **13 28 69** between 8.00am and 5.00pm, Monday to Friday. This is charged at your local call rate.

You can also ask the person phoning to confirm their identity by either faxing you a letter on ATO letterhead or emailing you.

## WHEN YOU WRITE TO US

When writing to us, always include your registered agent number. This helps prevent unnecessary delays in processing your correspondence.

## ➤ MORE INFORMATION

For more information or to obtain a copy of our publications:

- visit our website at **[www.ato.gov.au](http://www.ato.gov.au)**
- phone us on **13 72 86**
- write to us at **GPO Box 9935 in your capital city.**

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **[www.relayservice.com.au](http://www.relayservice.com.au)** and ask for the ATO number you need.

## 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 feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at **[www.ato.gov.au](http://www.ato.gov.au)** or contact us.

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