

# RELEASE NOTES



Reckon APS Tax

Version 2018.8.0

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## Before You Begin

This document contains information on the changes made in Tax since the Reckon APS Tax 2018.6.0 release.

## Reference Numbers

Items in this document contains either/or an Internal reference number and a Support reference number. From time-to-time a Reckon staff member may advise a numeric reference to an outstanding issue or enhancement request. Once that change has been released, the release notes document will include the reference and an explanation of the change.

## Knowledge Base Article

For details of known issues refer to the [MyAPS](#) website. Other general knowledge base articles:

Knowledge Base Reference	Title/Description
KA-01100	SBR Authentication Errors
KA-01101	Extra Information for SBR Errors
KA-01102	ELS Cut-Off Dates for Forms and Reports
KA-01330	Known Issues - Reckon APS AU Tax 2018
KA-01390	How to provide RSBRE log files - APS Tax forms
KA-01596	Which APS folders should be exempted from the anti-virus scanner?
KA-01601	Collection of Knowledge Articles about Client Update forms
KA-01640	How to Replace a .dll File for APS Tax

## Important information

### Updates of Rates and/or Calculations

#### Fuel Tax Credit

- ★ **Description:** Updated rates for fuel acquired from 4 February 2019 to 30 June 2019.
- ★ **Internal Reference:** AT-1974
- ★ **Link:** <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/From-1-July-2018/>

#### Low Income Tax Offset (LITO) for minors

- ★ **Description:** Reviewed the calculation of the LITO for minors where the eligible taxable income is less than or equal to \$416 and the taxable income exceeds the tax-free threshold of the taxpayer where the tax on excepted income less the tax that relates to eligible income is more than the basic LITO. The threshold of \$18,200 is still the same.
- ★ **Internal Reference:** AT-1899

#### Assessment of discount and/or active asset capital gains for trustees under section 99A

- ★ **Description:** Review the adjustment to the condition where there are discount and/or active asset capital gains assessed to the trustee under section 99A, the amount disclosed at the statement of distribution matches the "raw" amount (before the adjustment under section 115-222(4)) and that the additional assessable amount is disclosed on another attachments schedule. This is in accordance with the form instructions and will prevent SBR error VR.ATO.TRT.432179 from firing.
- ★ **Internal Reference:** AT-1688

### SBR Specification implementation

Period	Internal Reference	Description
January 2019	AT-1976, AT-1977	Changes were implemented that affects the 2018 Dividend and Interest Schedule (DIS) form. For more details, see <a href="#">APPENDIX</a> .
December 2018	AT-1887, AT-1888	The following changes were implemented that affects 2018 Country-by-Country Report (CBC) and some future 2019 forms.
November 2018	AT-1800	Implementation of SBR Specification released on 15 November 2018 affecting only the 2018 Individual form and 2017 International Dealings Schedule. For more details, see <a href="#">APPENDIX</a> .

## Improvement & Enhancements

### Pre-fill worksheet

Return Year	Return Type	Internal Reference	Topic	Description
2018	Individual	AT-1877	Spelling correction	The 'Specified exempt payments in the Government Section' of the Pre-fill worksheet is incorrectly spelled. This has been corrected.
2018	Individual	AT-1850	Changes in the Classification of Military Pensions	The ATO have advised which military pensions are to be disclosed at Label B (Specified exempt payments) and which go to Label Q (Other exempt government pensions). The benefit codes are set to match the benefit based on the description and flow from the Pre-fill worksheet on item IT3 Tax free government pensions when integrated.

### Review Summary window

Return Year	Return Type	Internal Reference	Topic	Description
2018	Company	AT-870	Added Licensed Clubs heading for Special Entities	The Review/Return summary displays the 'Percentage of non-member income' but was not specific to which Special Entities it belongs to. This has been updated.
2018	Company	AT-869	Removed Expenses from financial arrangements	The income for financial arrangements and the expenses from financial arrangements were removed a few years ago yet the reconciliation items are still present. These have been removed.
2018	Partnership	AT-830	'National rental affordability scheme tax offset' is displayed as a group	The 'National rental affordability scheme tax offset' is showing as a Group under 'Offsets and Credits' whereas it is a field/section of Offsets and Credits. This has been updated.

## Issues Addressed

### Worksheet data not flowing to other forms

#### Reckon APS 2018 Company Tax Return (CTR)

Tax Losses are not flowing to the schedule

- ✓ **Support Reference:** 418837
- ✓ **Description:** Any amount on the Tax Losses worksheet will push data onto the Losses schedule and then to the Main Form rendering Item 13 Losses information to be read-only. However, the return thinks that the schedule does not have any data. This has been identified as a roll-forward issue and has been corrected.
- ✓ **Internal Reference:** AT-1929

### SBR Errors and Prelodge Errors

#### Reckon APS 2018 Individual Income Tax Return (IITR)

VR.ATO.IITR.100031

- ✓ **Support Reference:** 415595
- ✓ **Description:** The SBR Error is firing when it shouldn't after roll-forward as the conditional sum in the rule for the 'income requirement for non-commercial losses' was adding the entire deferred losses. This has been corrected.
- ✓ **Internal Reference:** AT-1798

VR.ATO.IITR.100043

- ✓ **Support Reference:** 408498, 418027
- ✓ **Description:** The SBR Error is firing when it shouldn't as it may have been truncating the calculation of the adjusted fringe benefits amount and those cents become dollars where the taxpayer died during the year. This has been corrected.
- ✓ **Internal Reference:** AT-1206

#### Reckon APS 2017 Individual Income Tax Return (IITR)

VR.ATO.IITR.310072

- ✓ **Support Reference:** 413507
- ✓ **Description:** SBR error is firing for Category 1 Income after roll-forward. Generally, the Descriptions on the grids for Other Australian Income can be rolled forward to the current year return and this should not fire any SBR Error but does. This has been corrected.
- ✓ **Internal Reference:** AT-1615



### VR.ATO.IITR.610003

- ✓ **Support Reference:** 413647
- ✓ **Description:** SBR Error is firing when it shouldn't even when the grid containing the Description of other deduction claims and Other deductions amount are blank. Even when manually cleared, the SBR Error returns after Refresh Validation. This has been corrected.
- ✓ **Internal Reference:** AT-1602

### CMN.ATO.IITR.000619 and CMN.ATO.IITR.000620

- ✓ **Support Reference:** 401602
- ✓ **Description:** The Instance document contains decimals (.00) when it shouldn't and thus firing the Prelodge error and not the Validation error. It may have been achieved through copying and pasting between applications, but unable to replicate. This has been corrected.
- ✓ **Internal Reference:** AT-1243

## Reckon APS 2018 Trust Tax Return (TRT)

### Multiple Business address errors triggering for Individual Beneficiaries

- ✓ **Support Reference:** 408807
- ✓ **Description:** Individual beneficiaries require a Residential address. However, several Business address SBR errors are firing when they shouldn't. This was identified as a roll-forward issue for Beneficiaries. The errors fired:
  - Mandatory: TRT509, TRT510, TRT511, TRT515,
  - VR.ATO.GEN.434147,
  - VR.ATO.GEN.500133,
  - VR.ATO.GEN.500134, and
  - VR.ATO.TRT.432599

This has been corrected.

- ✓ **Internal Reference:** AT-1234

## 2017 International Dealings Schedule (IDS)

### CMN.ATO.IDS.440106 during Prelodge

- ✓ **Support Reference:** 418332
- ✓ **Description:** The data on the 'Number of CFCs and CFTs at year end' are not populating the Instance document causing the Prelodge response from ATO error. This has been corrected.
- ✓ **Internal Reference:** AT-1885

## Reporting and Printing

### Reckon APS 2018 Fund Income Tax Return (FITR)

The July-December months of the current PAYG instalments are not printing

- ✓ **Support Reference:** 418020
- ✓ **Description:** Only the January 2018 to June 2018 are printing but not the first 6 months between July 2017 to December 2017 of the PAYG instalments. This has been corrected.
- ✓ **Internal Reference:** AT-1927

### Reckon APS 2018 Trust Tax Return (TRT)

A blank field is printing under Managed investment trust

- ✓ **Support Reference:** 412283
- ✓ **Description:** The field appears when the 'Include inactive items in client copy' print option is enabled. This is caused by a left-over field that no longer exist. This has been corrected.
- ✓ **Internal Reference:** AT-1652

### Reckon APS 2018 Client Update Return Not Necessary (CURNN)

TFN still prints when the 'Show TFN' option is off

- ✓ **Support Reference:** 416376
- ✓ **Description:** When the 'Show TFN' option is disabled, it still prints the Tax File Number. This has been corrected.
- ✓ **Internal Reference:** AT-1925

### 2018 Rental Properties Schedule

Blank fields are printing for shared Interest expenses

- ✓ **Support Reference:** 411237
- ✓ **Description:** With a shared ownership, if the Interest expense is blank, it still prints even when the print option 'Include inactive items in client copy' is unticked. This has been corrected.
- ✓ **Internal Reference:** AT-1934

## 2018 Trust Attribution Managed Investments Schedule (TRTAMIS)

Income for other AMIT Classes are all printing in the first AMIT Class

- ✓ **Support Reference:** 417907
- ✓ **Description:** The Income from other multiple AMIT Classes are all printing under the first AMIT Class when they should be printing per class. This has been corrected.
- ✓ **Internal Reference:** AT-1906

## All Return Types

ELD print selection is not retained

- ✓ **Support Reference:** 418363
- ✓ **Description:** If Electronic Lodgement Declaration (ELD) is one of the print selections of the Print Template, re-opening the application removes the selection. It will be retained during the active session but disappears thereafter. This has been corrected.
- ✓ **Internal Reference:** AT- 1910

## Roll-forward of returns

### Reckon APS 2018 Individual Income Tax Return (IITR)

Batch Roll-over does not pull the Postal Address from previous return

- ✓ **Support Reference:** 412600
- ✓ **Description:** The individual Roll-over and Batch roll-over were not behaving the same. The Current postal address during roll-forward should pull the Current postal address from the previous return but wasn't. Instead, it was pulling the Postal address from the Central console. This has been corrected for both roll-over options to be similar.
- ✓ **Internal Reference:** AT-1865

Small business Tax Offset present even with incomplete SBE test

- ✓ **Support Reference:** 403655
- ✓ **Description:** After roll-forward, the Tax offset for the Small business should only be present when the Business income is entered and that the business has completed the Small business entity test for the small business income tax offset. However, the Tax offset appears when there should be none as the set of questions for Small business entities have not yet been completed. This has been corrected.
- ✓ **Internal Reference:** AT-1239

### 2018 Capital Gains Tax Schedule (CGTS)

Capital gains from Trust Distribution are not flowing to the schedule

- ✓ **Support Reference:** 416481
- ✓ **Description:** When the Australian capital gains within the Trust Distributions Received worksheet is populated, it pushes the data onto the Capital Gains and Losses worksheet and then onto the Capital Gains Tax Schedule making it read-only. This eventually goes on the Main form under Item 18 Capital gains. However, the return thinks that the schedule does not have any data. This has been identified as a roll-forward issue and has been corrected.
- ✓ **Internal Reference:** AT-1937

Private use percentage drops off after rolling over

- ✓ **Support Reference:** 409872
- ✓ **Description:** When any return has an Asset that has a Non-taxable use in the previous year, rolling-forward that return should still have that percentage present on the current year return. This has been corrected.
- ✓ **Internal Reference:** AT-1620

## APPENDIX

### SBR Service Designations

The following table contains the full form name and SBR Acronyms as well as old ELS designation.

#### Forms/Return Types

Form Name	SBR	ELS
Activity Statements	AS	GA, GB, GI, GR
Client Update	CU	CU
Client Update Address Details	CUADDR	-
Client Update Client Details	CUDTL	-
Client Update Relationships	CUREL	-
Client Notify Returns Not Necessary	CURNN	-
Closely Held Trusts Withholding Reporting	CHTWTHHLD	TD
Annual Report	-	TW
TFN Report	-	TT
Closely Held Trust Withholding Report – Beneficiaries Schedule	CHTWTHHLDBEN	G
Company Tax Return	CTR	EC
Consolidated Groups Notification of Formation and Member Entrance/Exit	CGNFT	EX
Country-by-Country Report	CBC	-
Dividend and Interest Schedule	DIS	BT
Direct Debit	DD	EM

Form Name	SBR	ELS
Fringe Benefit Tax Return	FBT	EB
Fund Income Tax Return	FITR	EF
Family Trust Election, Revocation or Variation	FTER	XX
Individual Income Tax Return	IITR	EI
Interposed Entity Election or Revocation	IEE	YY
Local/Master File	LCMSF	-
Partnership Tax Return	PTR	EP
Refund of Franking Credits	RFC	VR
Self-Managed Superannuation Fund Annual Return	SMSFAR	MS
Trust Tax Return	TRT	ET
Trust Tax Return for Attribution Managed Investments	TRTAMI	-

## Form Schedules

Form Name	SBR	ELS
Capital Gains Tax Schedule	CGTS	BW
Consolidated Group Losses Schedule	CGLS	BX
Consolidated Groups Notification of Formation and Member Entrance/Exit	CGNFT	EX
Deductions Schedule	DDCTNS	-
Dividends and Interest Deductions Schedule	DIDS	BJ
Dividend and Interest Schedule	DIS	BT
Employment Termination Payments	ETP	PY
Family Trust Election, Revocation or Variation	FTER	XX
International Dealings Schedule	IDS	I
Interposed Entity Election or Revocation	IEE	YY
Losses Schedule	LS	BP
Non-Resident Foreign Income Schedule	NRFI	-
PAYG Payment Summary Schedule	PSS	PS
Rental Schedule	RS	BR
Reportable Tax Position	RPTTAXPOS	-
Research and Development Tax Incentive Schedule	RDTIS	BY
Superannuation Lump Sum Schedule	SLSS	PL
Trust Attribution Managed Investments Schedule	TRTAMIS	-
Work Related Expenses Schedule	WRE	W

## SBR Tax Agent Reports

The following table contains the full Agent Report name and SBR Service Designations as well as old ELS designation.

Report Name	Report Type	SBR	ELS
Activity Statement Client Report	On-Demand	ASCRPT	AS
Activity Statement Lodgment Report	On-Demand	ASLRPT	OL
Income Tax Client Report	On-Demand	ITCRPT	CL
Income Tax Lodgement Performance Report	Compulsory	ITLPRPT	OS
Electronic Funds Transfer Report	Subscribed	EFTRS	RS
Manage Agent Trust	Maintenance	MAT	-



## SBR Specification Changes

The following table contains the some of the specification changes predominantly with the Validation Technical Rules that may affect some Tax Returns:

Return Type	Return Year	Change Type	Validation Rule	Alias	Change
Individual	2018	Modify	VR.ATO.IITR.310048	IITR157	Rule modified to rectify incorrect implementation in the calculation of <i>Individual total deductions amount</i> for the <b>Taxable income or loss</b> .
DIS	2018	Added	VR.ATO.DIS.500004, VR.ATO.DIS.500005, VR.ATO.DIS.500006, VR.ATO.DIS.500007, VR.ATO.DIS.500008, VR.ATO.DIS.500009, VR.ATO.DIS.500010, VR.ATO.DIS.500011, VR.ATO.DIS.500012, VR.ATO.DIS.500013, VR.ATO.DIS.500014, VR.ATO.DIS.500015, VR.ATO.DIS.500016, VR.ATO.DIS.500017, VR.ATO.DIS.500018, VR.ATO.DIS.500019, VR.ATO.DIS.500020, VR.ATO.DIS.500021, VR.ATO.DIS.500022, VR.ATO.DIS.500023, VR.ATO.DIS.500024, VR.ATO.DIS.500025, VR.ATO.DIS.500026, VR.ATO.GEN.500023, VR.ATO.GEN.500024, VR.ATO.GEN.500025, VR.ATO.GEN.500042, VR.ATO.GEN.500059, VR.ATO.GEN.428041	DIS3, DIS4, DIS5, DIS6, DIS7, DIS8, DIS9, DIS11, DIS24, DIS25, DIS48, DIS49, DIS52, DIS55, DIS56, DIS64, DIS65, DIS69, DIS70, DIS78, DIS80, DIS85, DIS87, DIS89, DIS91	Validation Rules added to enforce character validation of incoming data held in text fields.  For example: <ul style="list-style-type: none"> <li>• A text character must be one of the following: A to Z a to z 0 to 9 ! @ \$ % &amp; * ( ) - = [ ] ; : ' " , . ? / or a space character.</li> <li>• Name character length</li> <li>• Address character length</li> <li>• Postcode integers</li> <li>• Position character length</li> </ul>
IDS	2017	Modify	-	IDS185 IDS186 IDS187	Update the Element name for the Aliases.