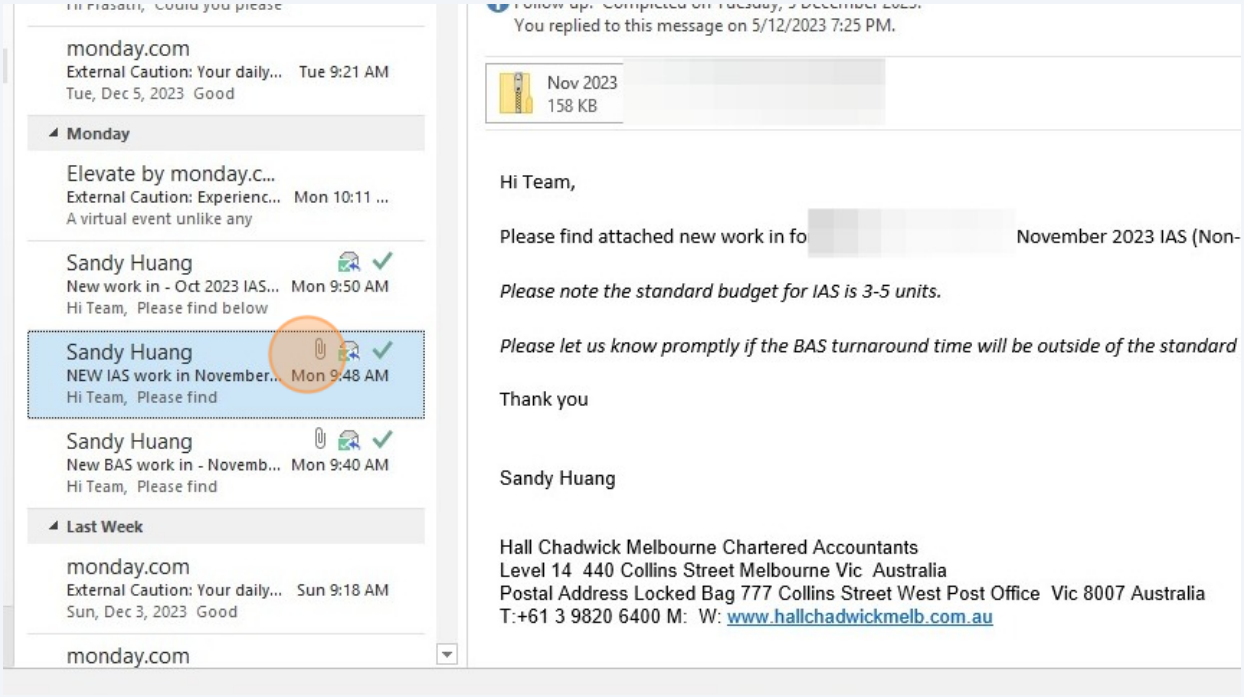
How to prepare IAS? Non-CCW Clients

This guide provides step-by-step instructions on how to prepare IAS (Instalment Activity Statement) for non-CCW clients. It covers important details such as checking emails, downloading and organizing files, renaming workpaper files, processing the work and drafting job mail. Following this guide will help individuals effectively navigate the process of preparing for IAS.

1 Check your mailbox>> You will receive a new job mail >> like below from accounting stakeholder.



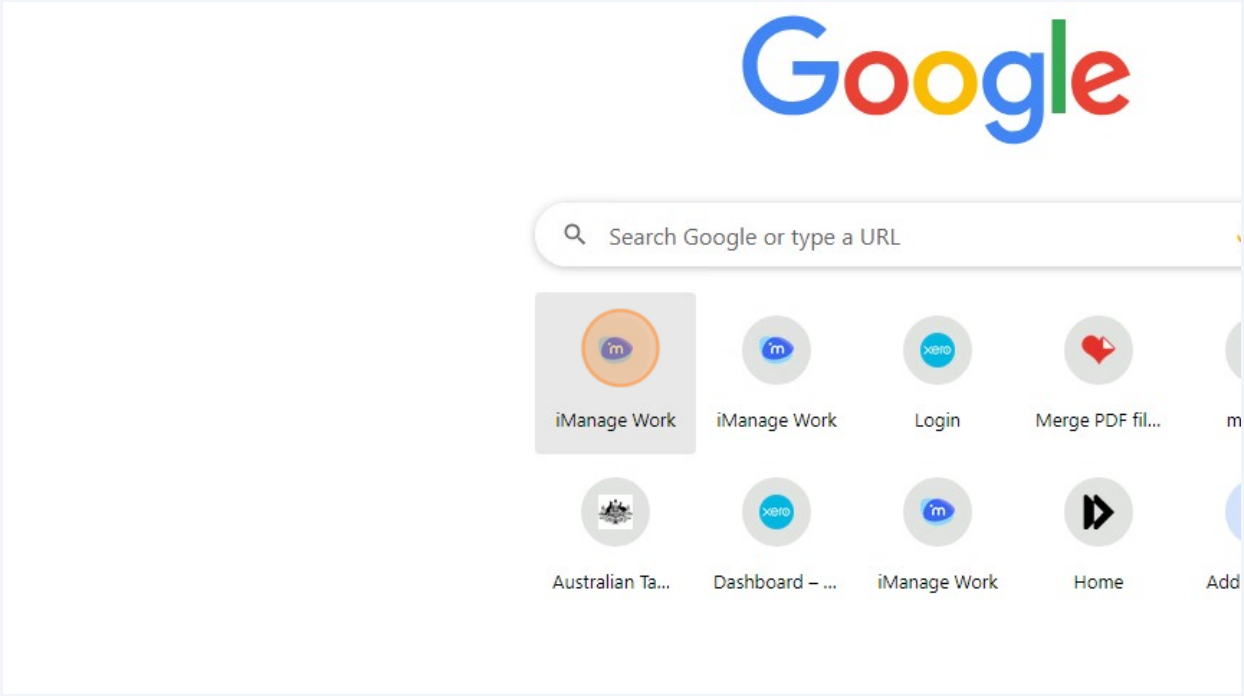
Read the mail and note down the following:

1. Period of work - BAS/IAS belongs to which month/Quarter.
2. Type of Client - Whether it is a CCW or Non-CCW Client.
3. Instruction/details about the client.
4. Download attachment and check iManage before uploading document for duplication.

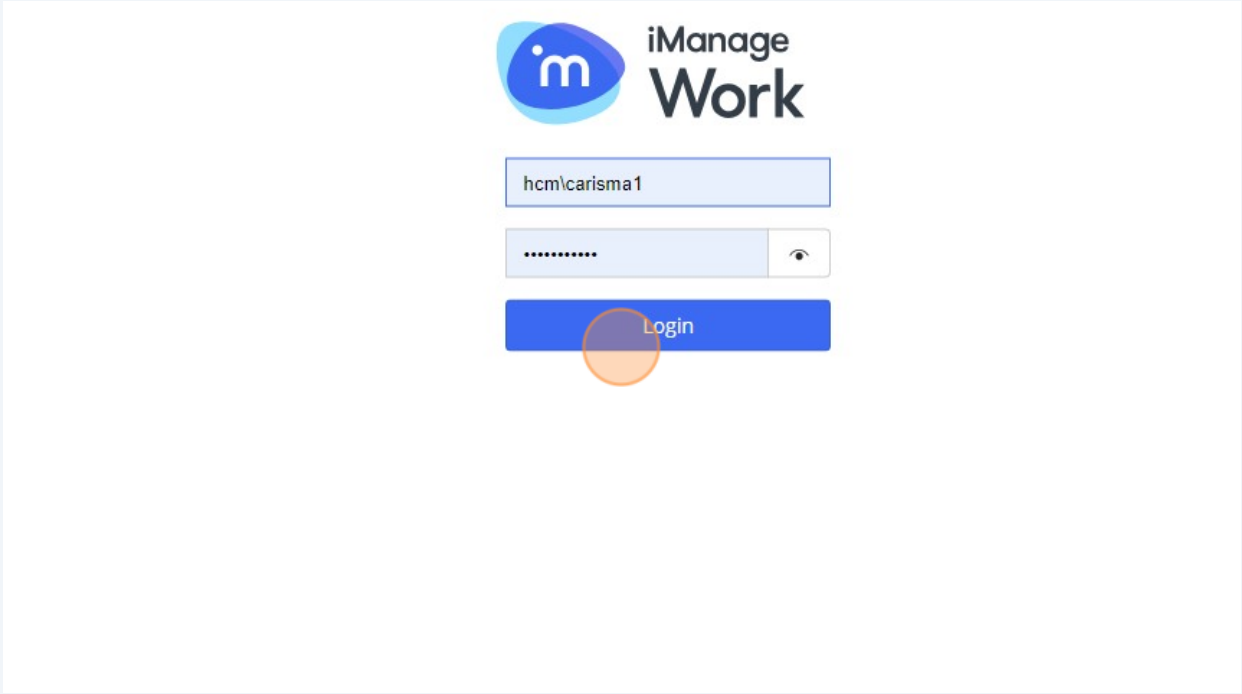
CCW Client - You have to prepare BAS/IAS on Australian tax portal and create a blank activity form in APS.

Non-CCW Client - You have to prepare BAS/IAS on APS.

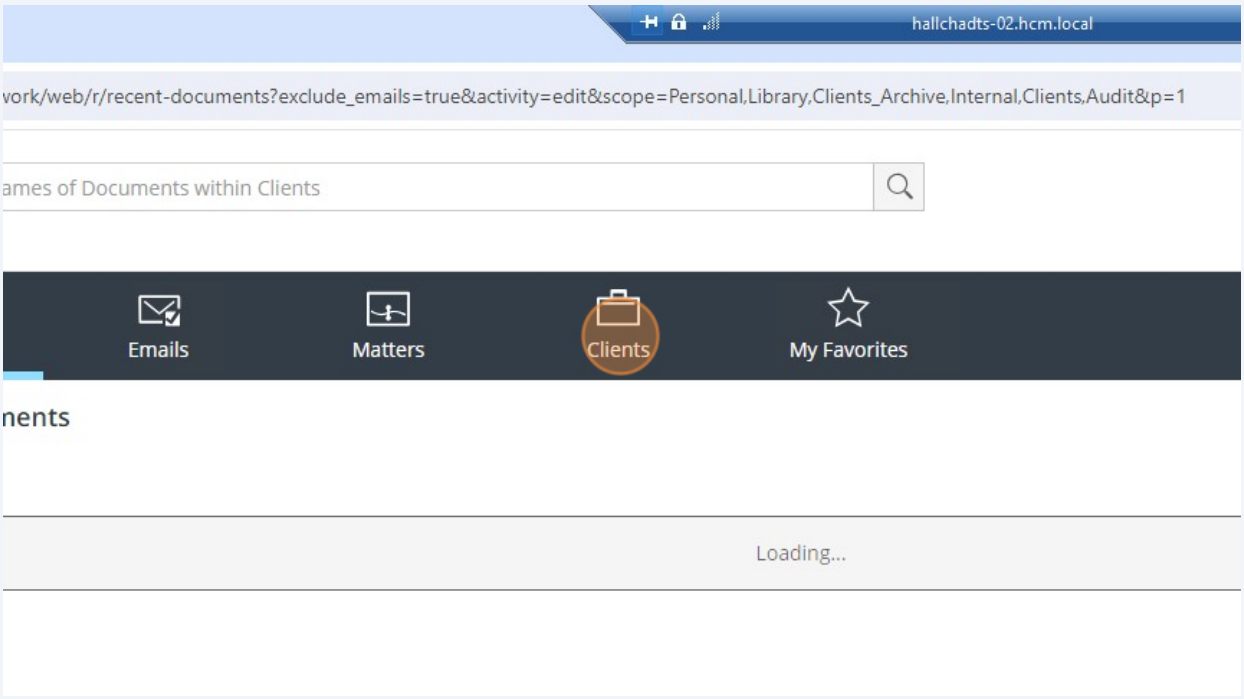
2 Go to "Google Chrome" and click on "iManage work App"



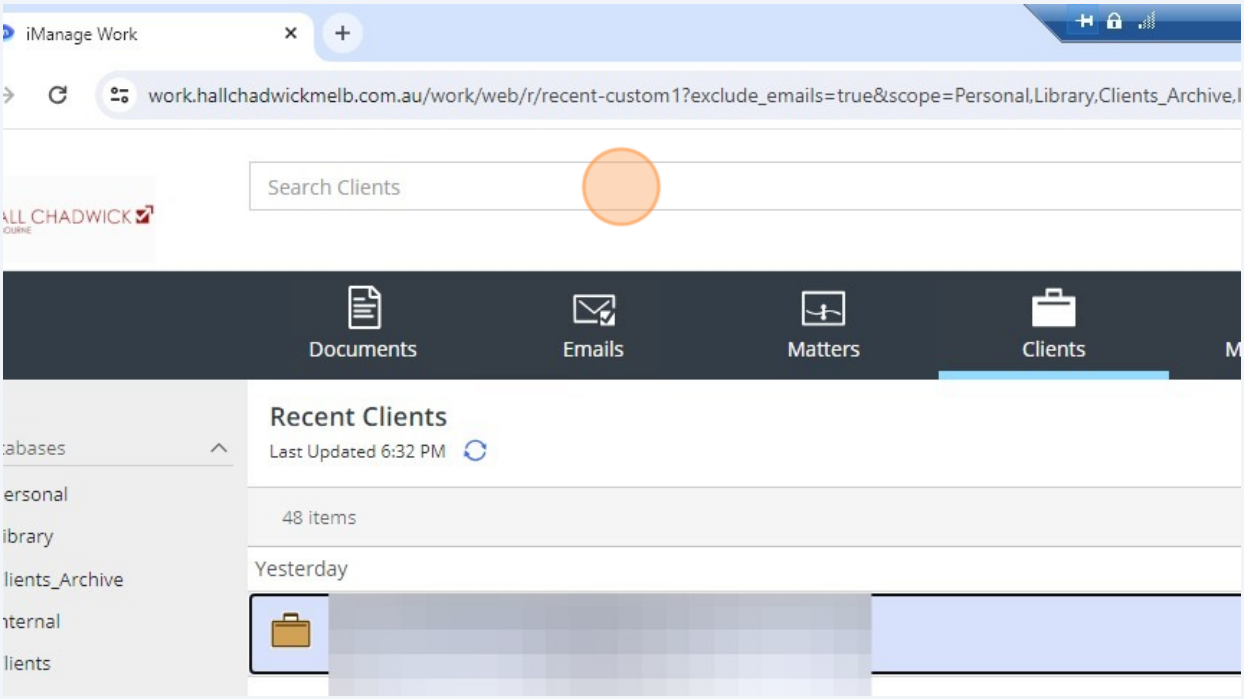
3 Input the User ID and Password>> Then Click "Login"



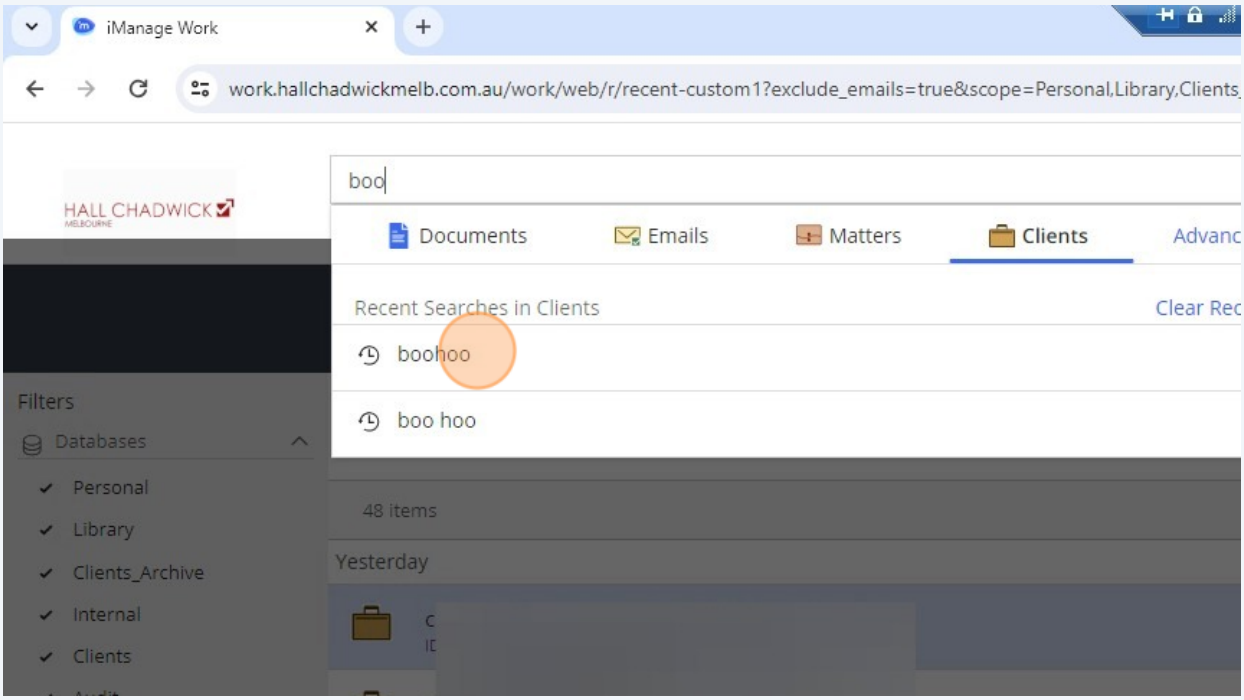
4 Click "Clients" and search the client file you are going to work on



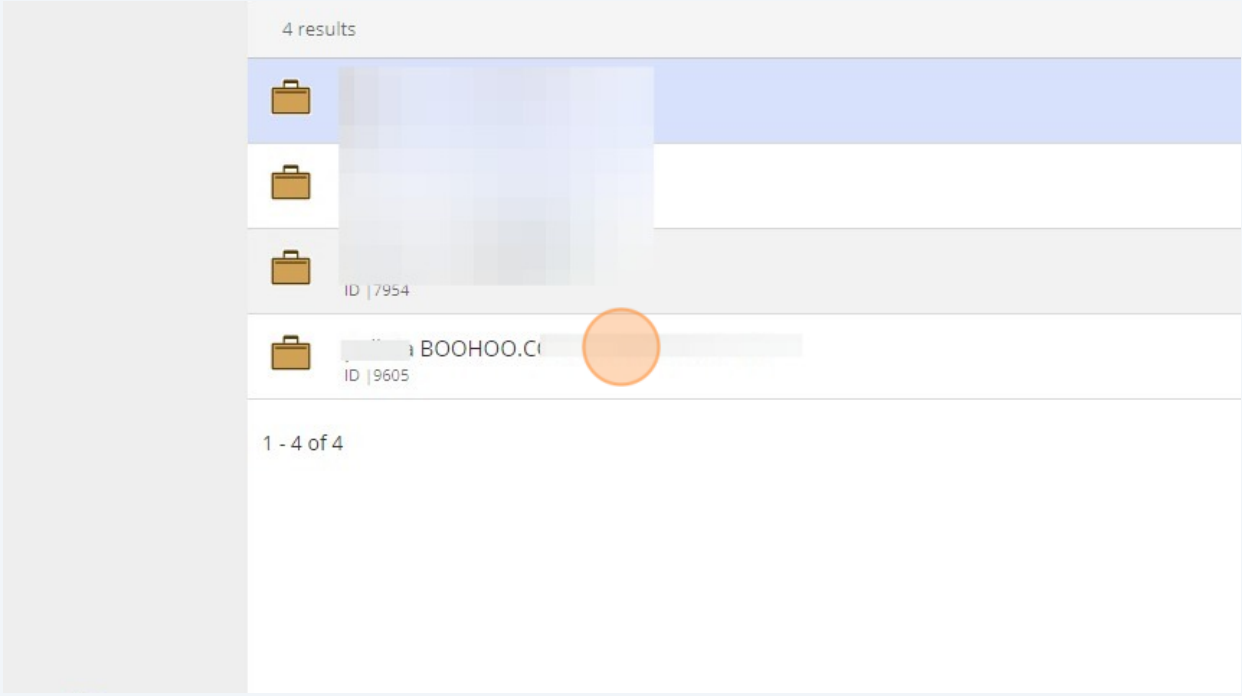
5 Search the client here



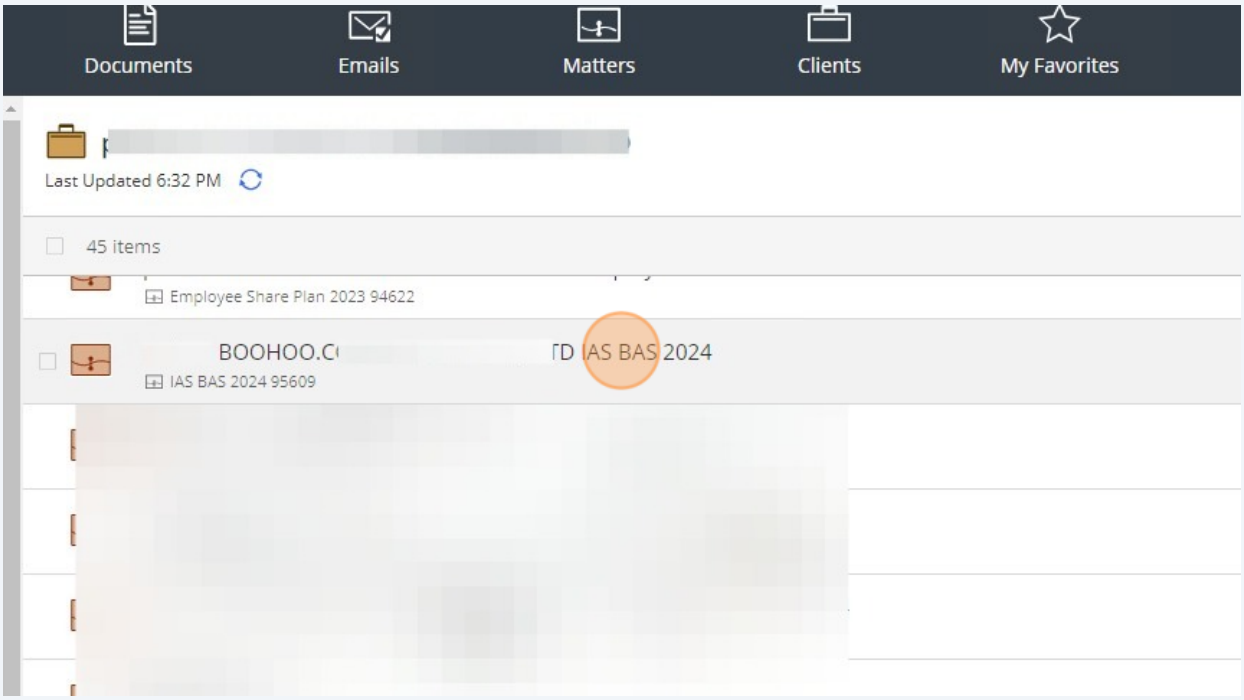
6 "Input the name of the client here"



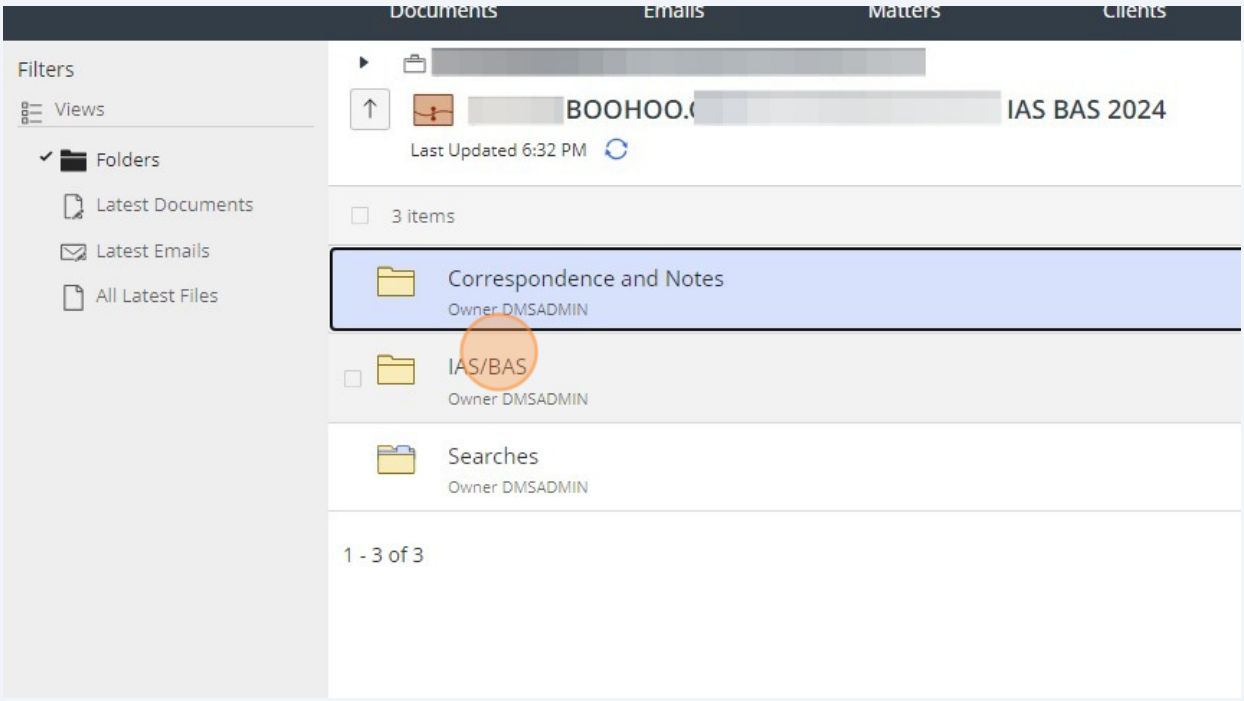
7 "Select the client from list"



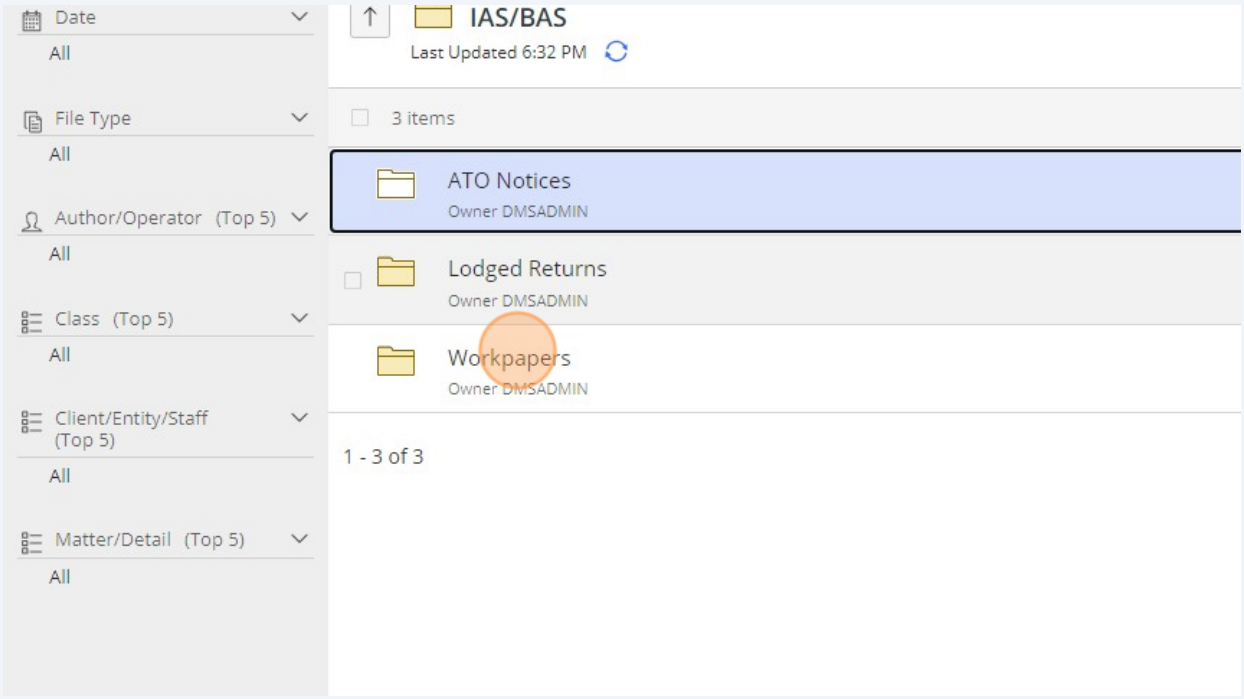
8 Go to the relevant Folder >>> IAS BAS 20XX. In this case IAS BAS 2024



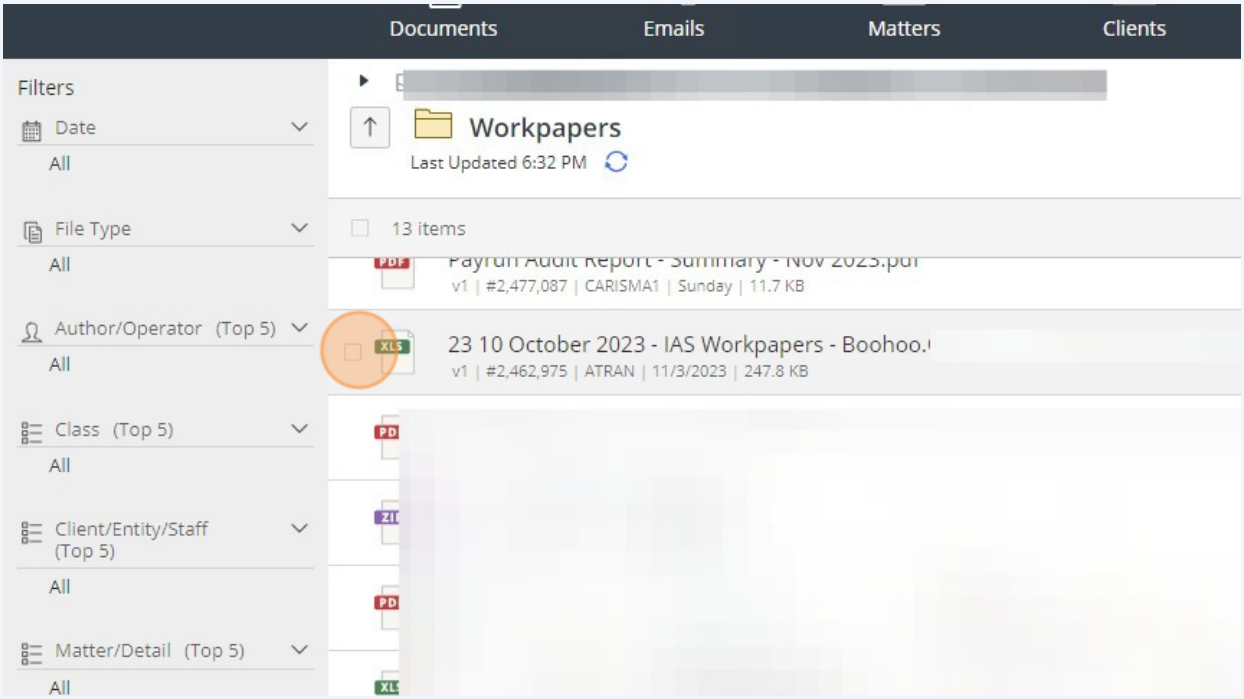
9 Click the Folder >>>> Then IAS/BAS Folder



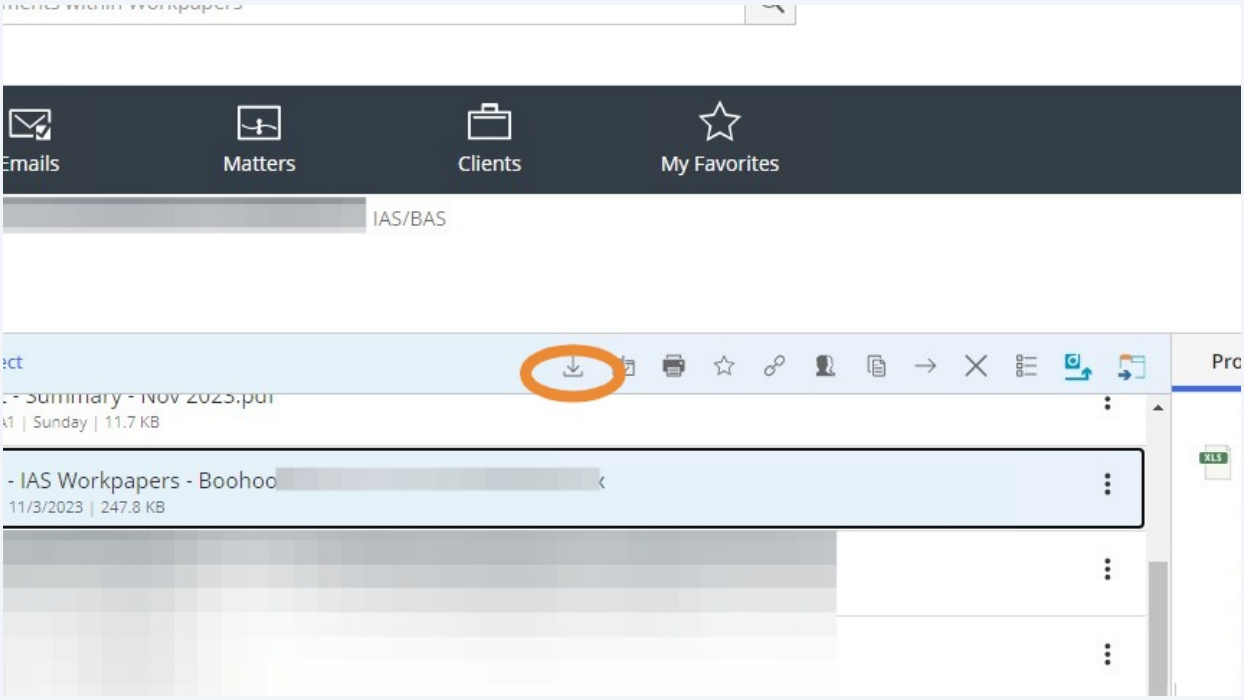
10 Click IAS/BAS Folder>>> Then Workpapers folder



11 Search for the last Quarter/Month WP>>> Select the relevant file>>> Then download



12 Click "Download" option to download the file. >>Save the file under Downloads.



Understand the last Quarter/Month Workpapers File

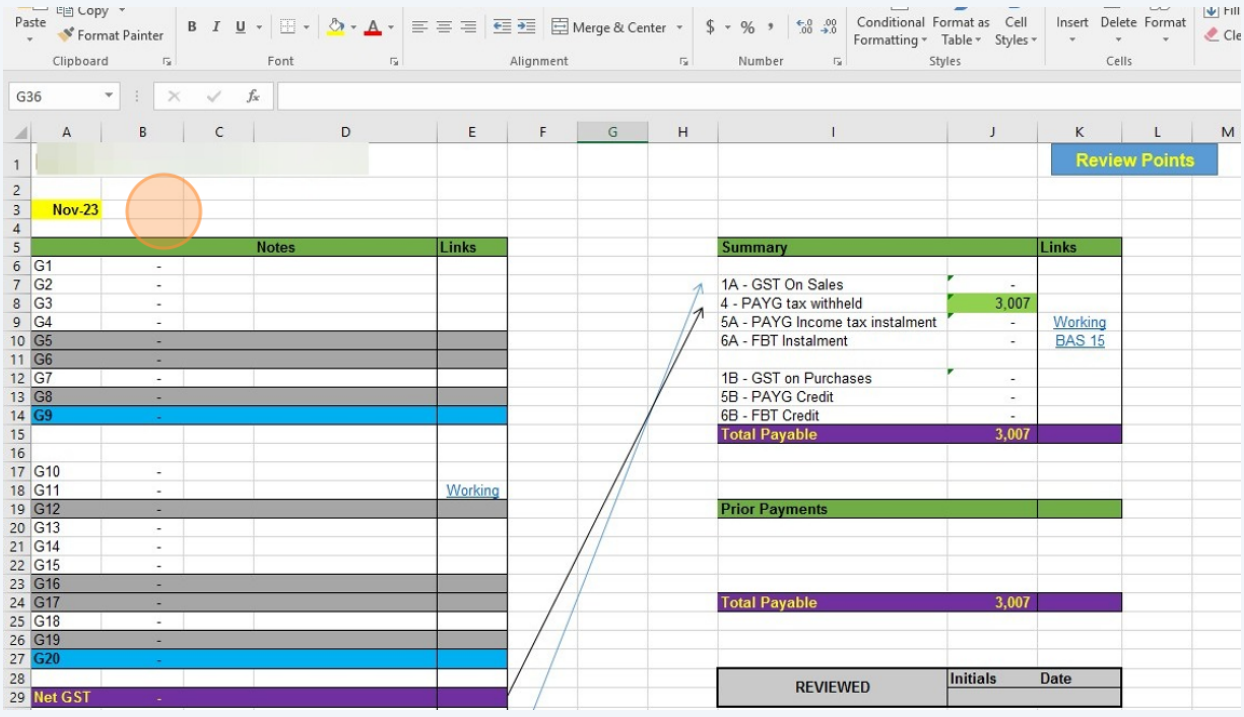
13 Rename the File as appropriate for current Quarter /Month

Renaming must follow the below naming convention.

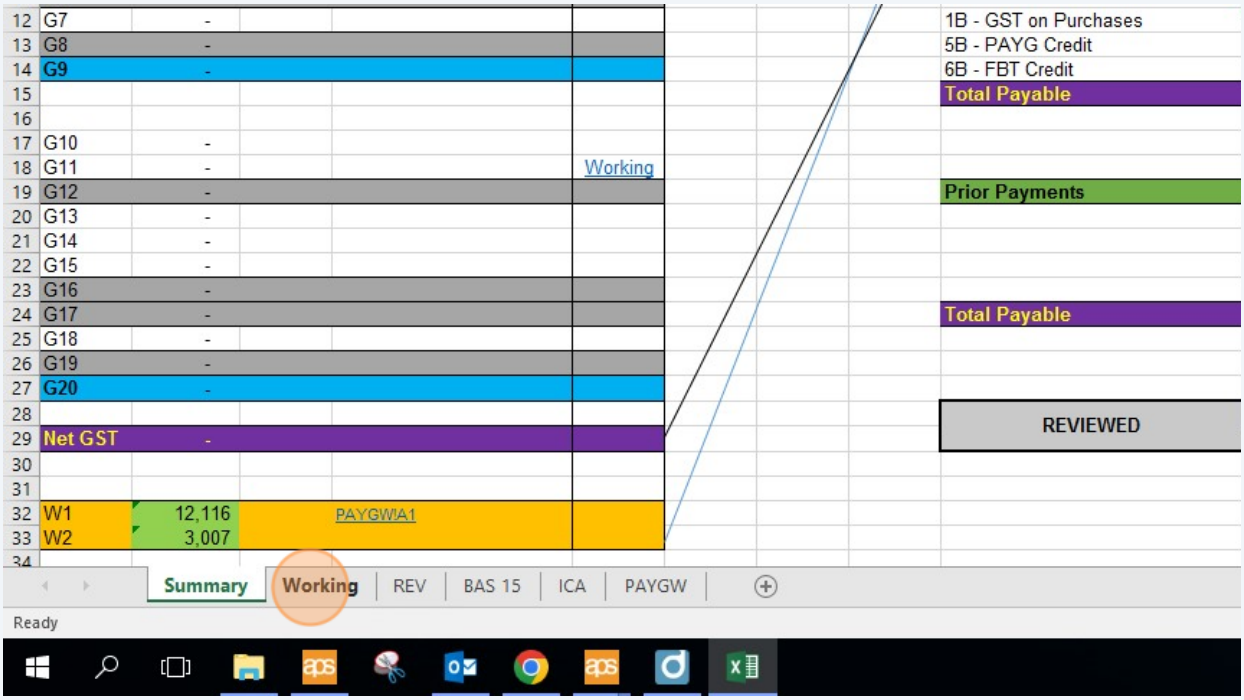
"Month/Quarter 20XX - BAS/IAS Workpaper - Entity Name"

Workpaper generally consists of the following tabs:
1. **Client's data** (Ex: Sales details, Purchase details, GST details, etc) - Tabs should be coloured in **Red**.
2. **ATO Forms and Account** (Ex: BAS Report, ICA Account, PAYGW report, etc) - Tabs should be coloured in **Purple**.
3. **HCM Workings and Summary** - Tabs should be coloured in **Yellow**.

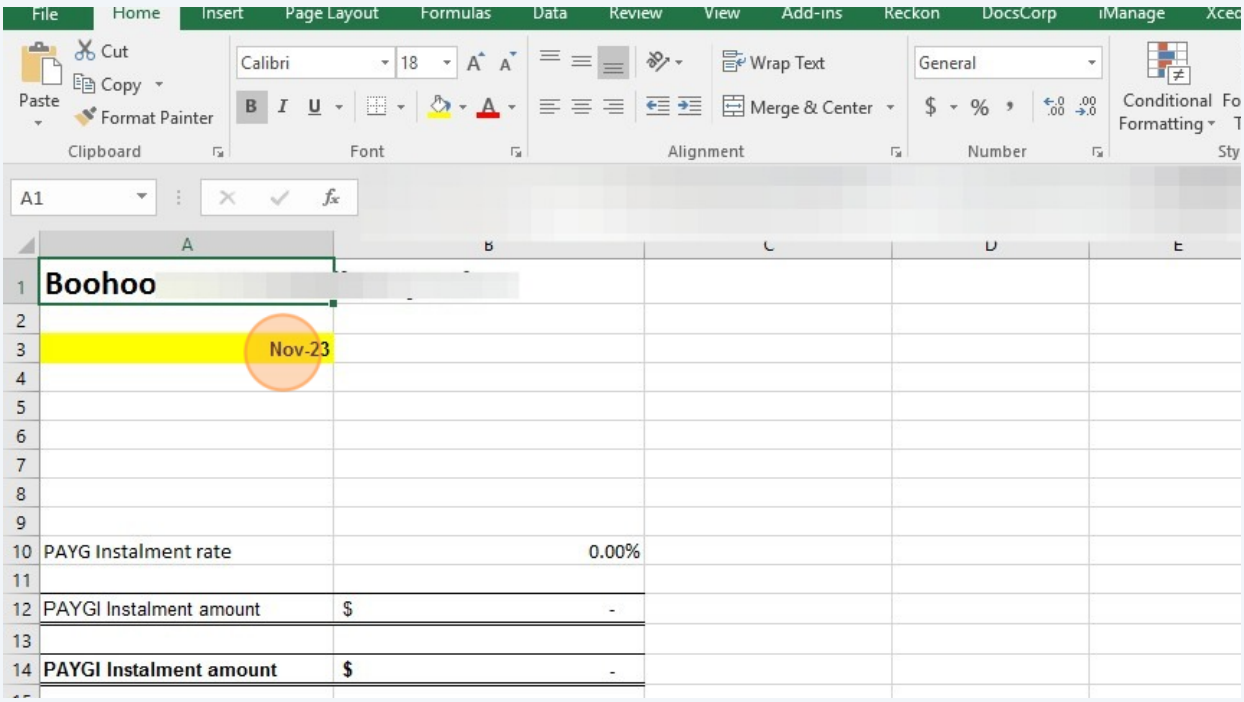
14 Update the period >> on Every tab>> of excel workpapers file



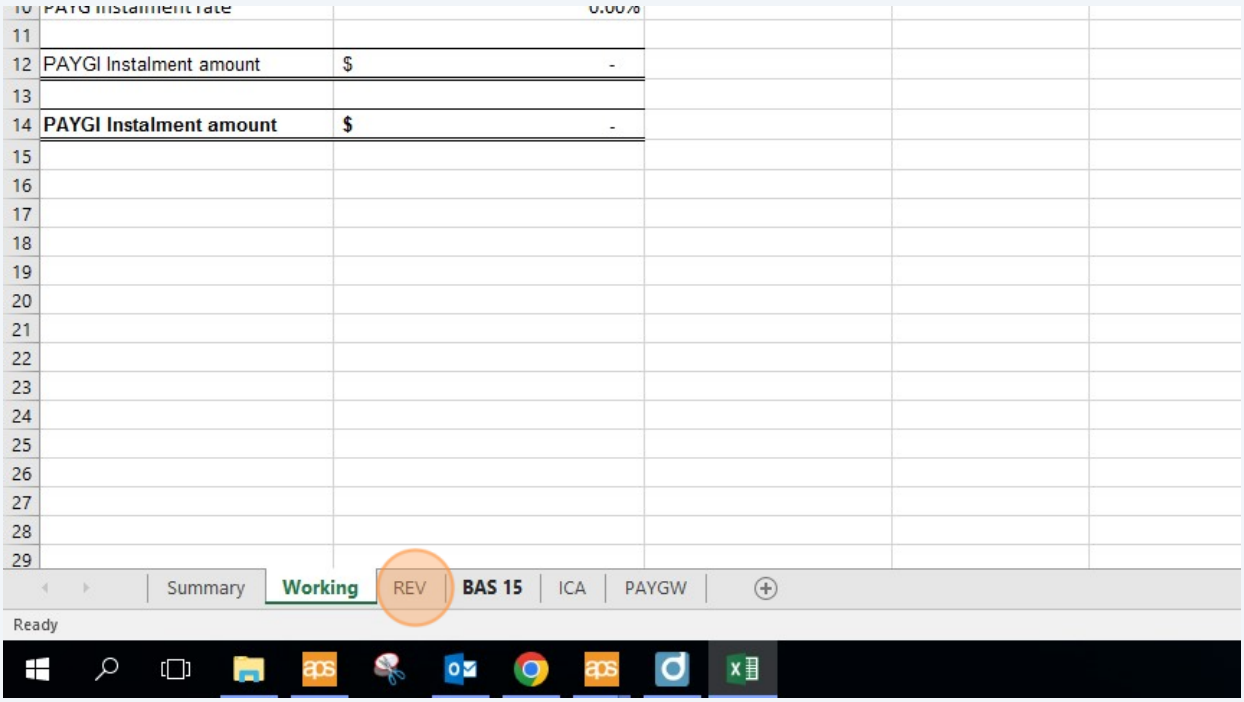
15 Go to Summary Tab>> on the workpapers file



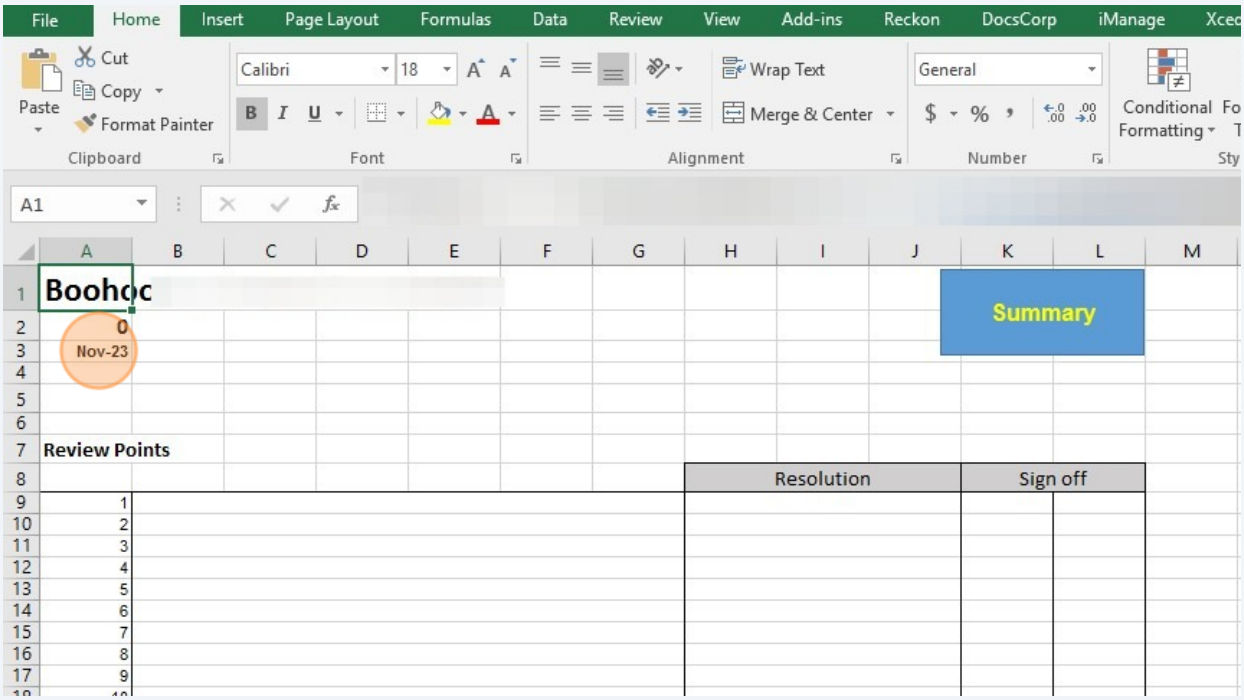
16 Rename file as required per Quarter/Month



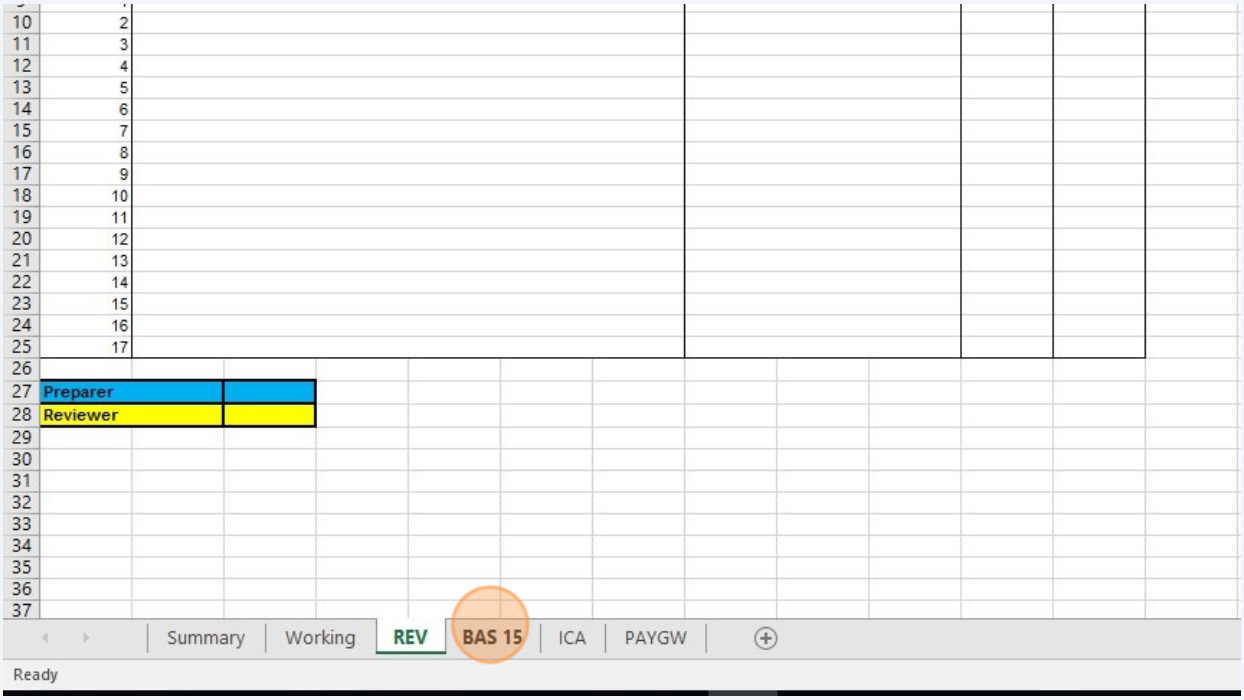
17 Go to Rev Tab>> on the workpapers file



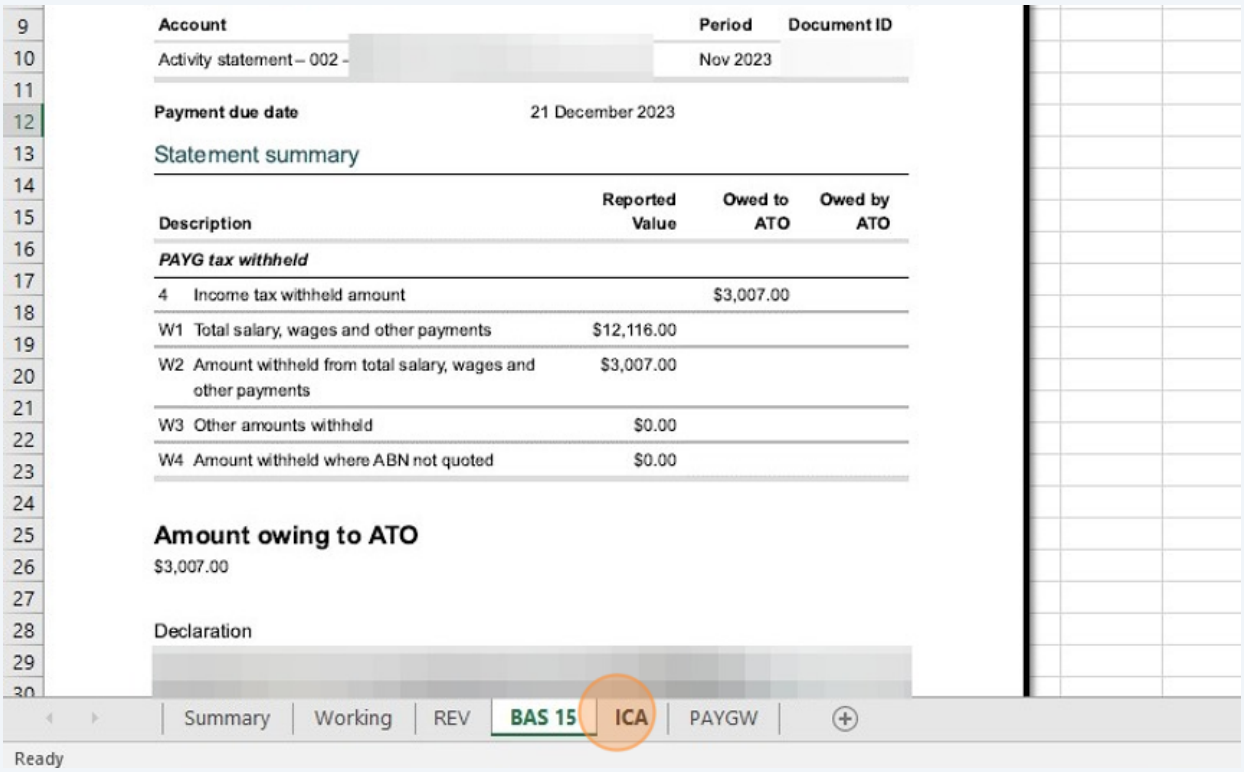
18 Rename file as required per Quarter/Month



19 Go to BAS15 Tab>> on the workpapers file



20 Get **BAS/IAS Pre-filled report** from Tax agent portal>>> Then Paste it >> on BAS15 WP



Refer "How to download reports from ATO guide?"

21 Get **Integrated Client account report as CSV** from Tax agent portal>>> Then Paste it >> on ICA WP.

In the current case, Client is having a credit balance in ICA, however it was to pay extra PAYG-W for a different period and should not be counted into this BAS.

	1					
TY LTD						
ective Date	Description	Debit(DR)	Credit(CR)	Running Balance		
30-Oct-23	' PAYGW Liability Form - PAYG Withholding for the period from 21 Oct 23 to 24 Oct 23	$97,714.00		$28,531.76 CR		
30-Oct-23	'Payment received		$97,714.00	$126,245.76 CR		
20-Sep-23	'General interest charge (GIC) remission adjustment due to GIC amendment	$0.01		$28,531.76 CR		
20-Sep-23	'Amended general interest charge calculated from 01 Sep 23 to 19 Sep 23		$0.01	$28,531.77 CR		
28-Sep-23	' PAYGW Liability Form - PAYG Withholding for the period from 20 Sep 23 to 22 Sep 23	$56,111.24		$28,531.76 CR		
28-Sep-23	'Payment received		$56,111.24	$84,643.00 CR		
20-Sep-23	'Payment received		$13,544.00	$28,531.76 CR		
20-Sep-23	'Remission of general interest charge		$56.85	$14,987.76 CR		
20-Sep-23	'General interest charge calculated from 01 Sep 23 to 19 Sep 23	$56.85		$14,930.91 CR		
19-Sep-23	'Payment received		$25,537.00	$14,987.76 CR		
01-Sep-23	'General interest charge (GIC) remission adjustment due to GIC amendment	$8.52		$10,549.24 DR		
01-Sep-23	'Amended general interest charge calculated from 31 Aug 23 to 31 Aug 23		$8.52	$10,540.72 DR		
30-Aug-23	'Payment received		$28,531.76	$10,549.24 DR	Partial payment for Sep23 PAYG-W - need to notify client to amend	
01-Sep-23	'Remission of general interest charge		$11.67	$39,081.00 DR	$84,643.00	
01-Sep-23	'General interest charge calculated from 31 Aug 23 to 31 Aug 23	$11.67		$39,092.67 DR	SH's notes: Client probably used the wrong payment reference	
31-Aug-23	' PAYGW Liability Form - PAYG Withholding for the period from 23 Aug 23 to 25 Aug 23	$92,245.00		$39,081.00 DR	number when paying PAYG $28,531.76 - large withholder	
31-Aug-23	'Remission of general interest charge		$58.38	$53,164.00 CR		
31-Aug-23	'General interest charge calculated from 24 Aug 23 to 30 Aug 23	$58.38		$53,105.62 CR		
30-Aug-23	'Payment received		$92,245.00	$53,164.00 CR		
25-Aug-23	'Original Activity Statement for the period ending 30 Jun 23			$39,081.00 DR		
25-Aug-23	'- PAYG Instalments	$23,066.00		$39,081.00 DR		
25-Aug-23	'- Fringe Benefits Tax Instalments	$25,537.00		$16,015.00 DR		
24-Aug-23	'- GST		$9,522.00	$9,522.00 CR	$39,081.00	$0.00
01-Jun-23	'Transfer out of payment received on 01 Jun 23	$38,315.00		$0.00		

Summary | Working | REV | STP | BAS | ICA_ | ICA | GST Return- Jul 2023- Sep 2023 | Sale invoice | FX

Read ICA and update notes accordingly.
This should clearly specify what forms the credits in ICA. Mark payments against relevant activity of BAS/IAS. Notes in ICA basically serve reconciliation purpose.

22 Go to PAYGW Tab>> on the workpapers file

9-Oct-23	6-Oct-23	'Payment received
10-Aug-23	9-Aug-23	'Payment received
9-Aug-23	21-Aug-23	'Original Activity Statement for the period ending 31 Jul 23
9-Aug-23	21-Aug-23	'- PAYG Withholding
1-Aug-23	25-Aug-23	'Original Activity Statement for the period ending 30 Jun 23
1-Aug-23	25-Aug-23	'- PAYG Withholding
1-Aug-23	1-Aug-23	'- GST
1-Aug-23	4-Aug-23	' EFT refund for GST for the period from 01 Apr 23 to 30 Jun 23
19-Jun-23	16-Jun-23	'Payment received
14-Jun-23	26-Jul-23	'Original Activity Statement for the period ending 31 May 23
14-Jun-23	26-Jul-23	'- PAYG Instalments
14-Jun-23	26-Jul-23	'- PAYG Withholding
15-May-23	12-May-23	'Payment received
12-May-23	**26-May-23**	**'Original Activity Statement for the period ending 31 Mar 23**
12-May-23	26-May-23	'- PAYG Withholding
12-May-23	12-May-23	'- GST
12-May-23	22-May-23	'Original Activity Statement for the period ending 30 Apr 23

Summary | Working | REV | BAS 15 | ICA | PAYGW

23 Get **Payroll report/PAYGW payment/Pay run report**>> From client attachment >>> Then Paste it >> on PAYGW WP

[*]

PAYG Withholding Payments Report

Paid From: 1-Nov-2023 **Financial Year:** 2024 **Week Number:** 18 **Month of:** November **Processed:** 8-Nov-2023
Paid To: 30-Nov-2023 **Payrun Status:** Update completed **Employees in Payrun:** 2 **Payrun Run #:** 39
Payment Date: 17-Nov-2023 **Pay Cycle:** Monthly
Payrun Description: November OnCycle 2023

	Gross Income	E.T.P. Withholding	P.A.Y.G. Withholding	Total Withholding
Individual Non Business	$12,116.08	$0.00	$3,007.00	$3,007.00
Grand Total	$12,116.08	$0.00	$3,007.00	$3,007.00

Parameters
Payruns in ("2024, W18, R39")

W1	$12,116.08
W2	$ 3,007.00

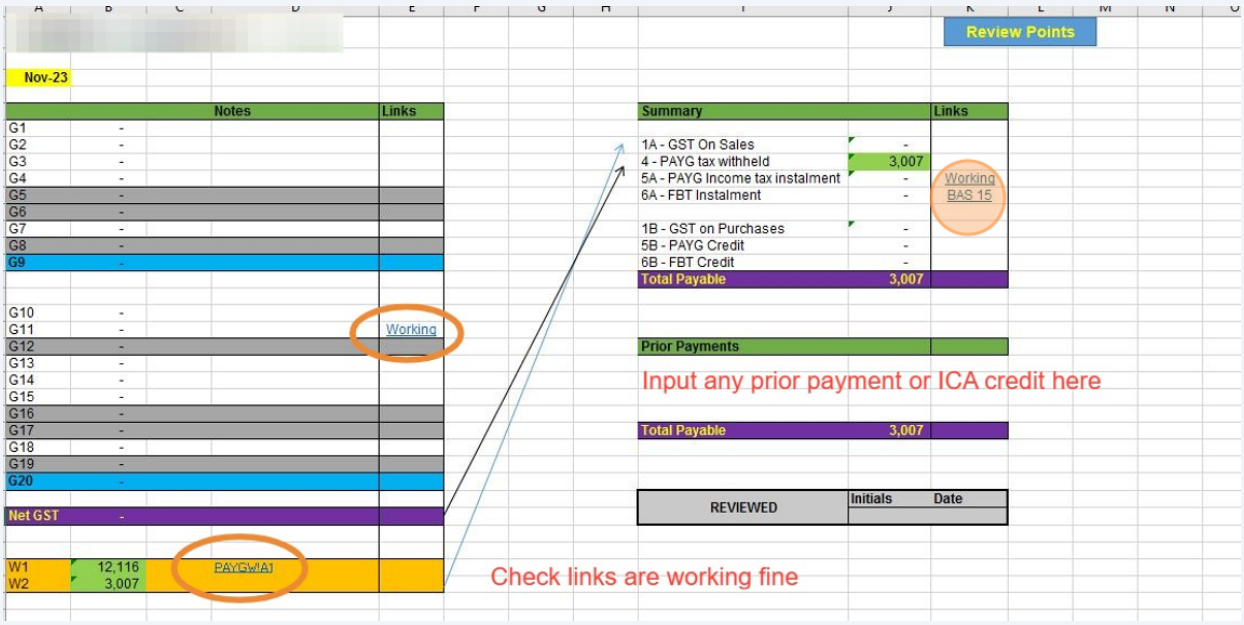
reporting monthly

Summary | Working | REV | BAS 15 | ICA | PAYGW

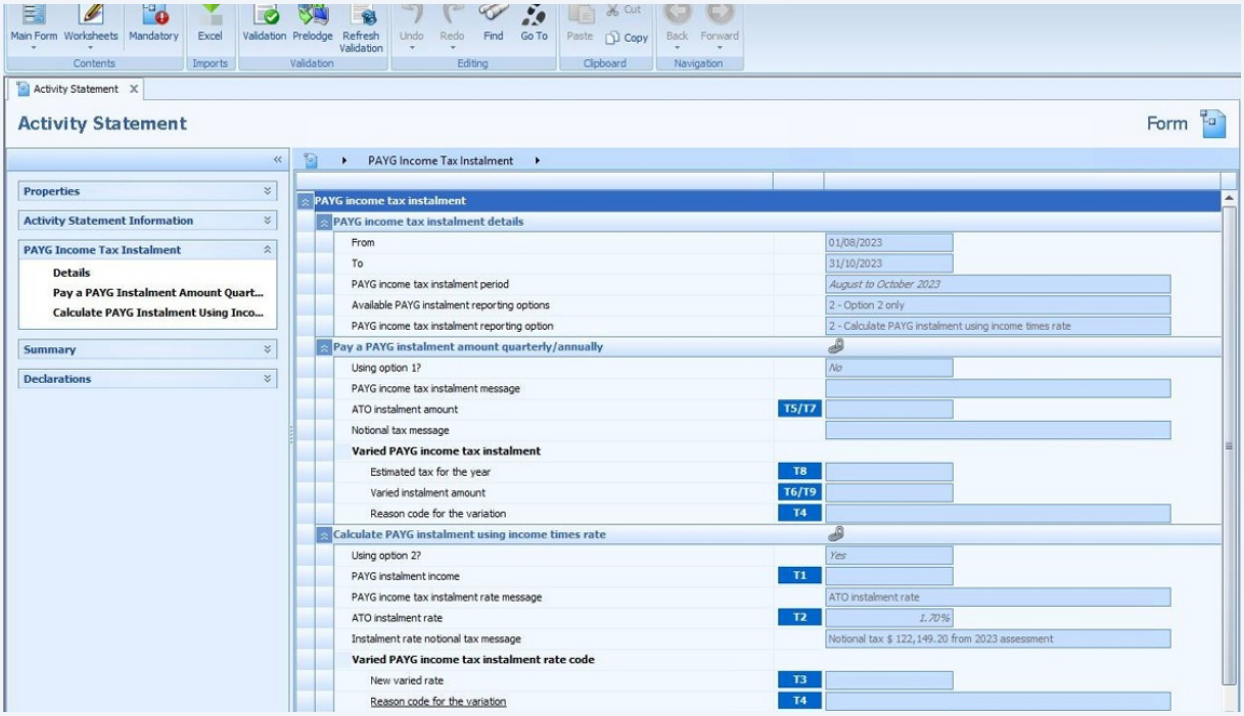
If the Client has PAYG Instalment>> Then you will get details of Gross revenue (for month/Quarter) or P&L or Income statement which needs to be updated on the working papers file and apply ATO percentage from IAS/BAS pre-fill report.

Go through the Checklist and ensure all Instructions and checkpoints are taken care off.

24 **Self-review** workpapers file and ensure **all links are fine and relevant documents** are posted in the WP

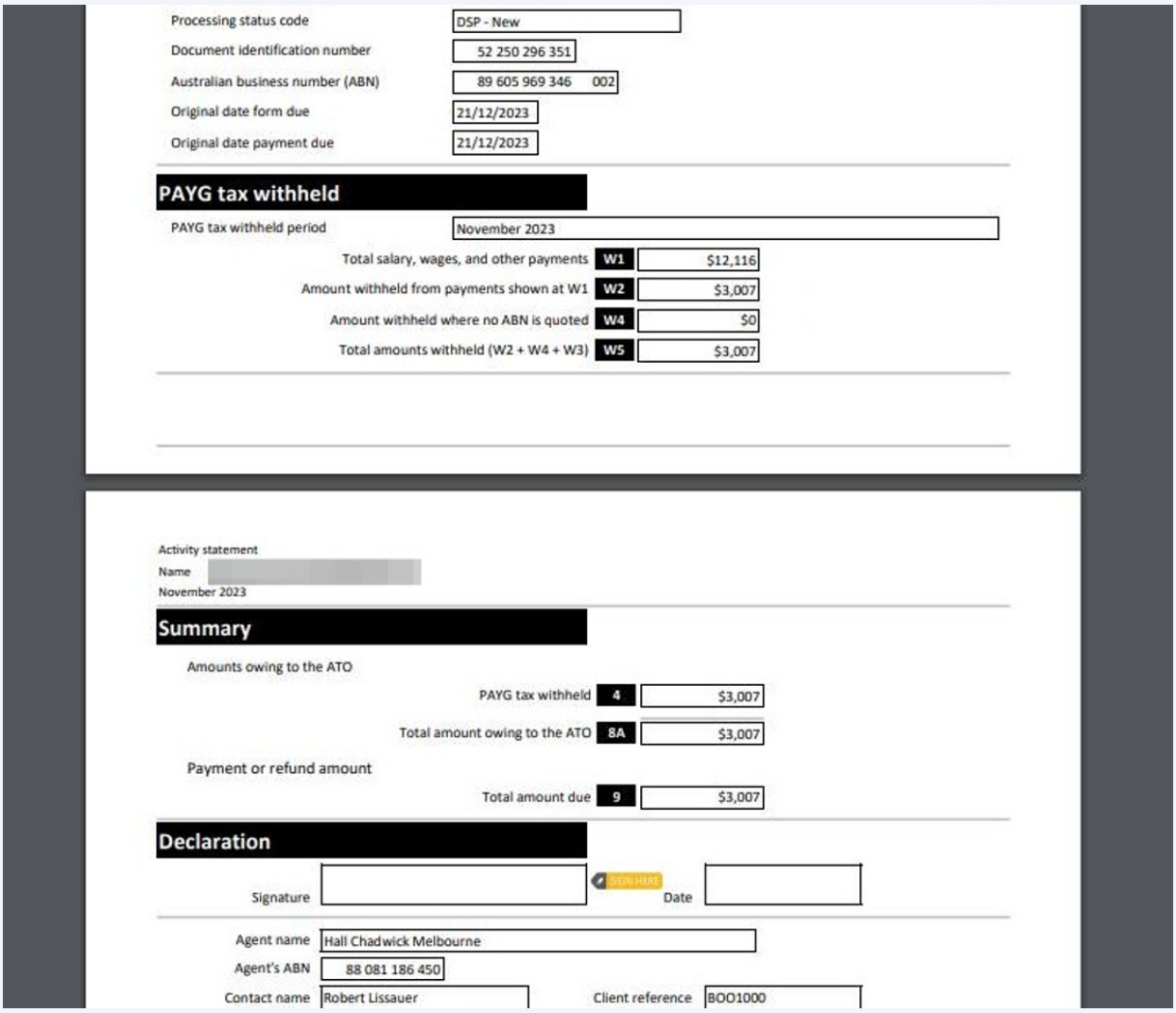


25 Once the WP is finalized>>> Go to APS Tax Manager>> Update the figures



26 Once figures are updated >> Go to APS Tax Manager>> Then print the file>>>

Save it as **"Month/Quarter 20XX - IAS/BAS Signing Copy - Client Name".**



Processing status code: DSP - New
Document identification number: 52 250 296 351
Australian business number (ABN): 89 605 969 346 002
Original date form due: 21/12/2023
Original date payment due: 21/12/2023

PAYG tax withheld

PAYG tax withheld period: November 2023

Total salary, wages, and other payments	W1	$12,116
Amount withheld from payments shown at W1	W2	$3,007
Amount withheld where no ABN is quoted	W4	$0
Total amounts withheld (W2 + W4 + W3)	W5	$3,007

Activity statement
Name [redacted]
November 2023

Summary

Amounts owing to the ATO

PAYG tax withheld	4	$3,007
Total amount owing to the ATO	8A	$3,007

Payment or refund amount

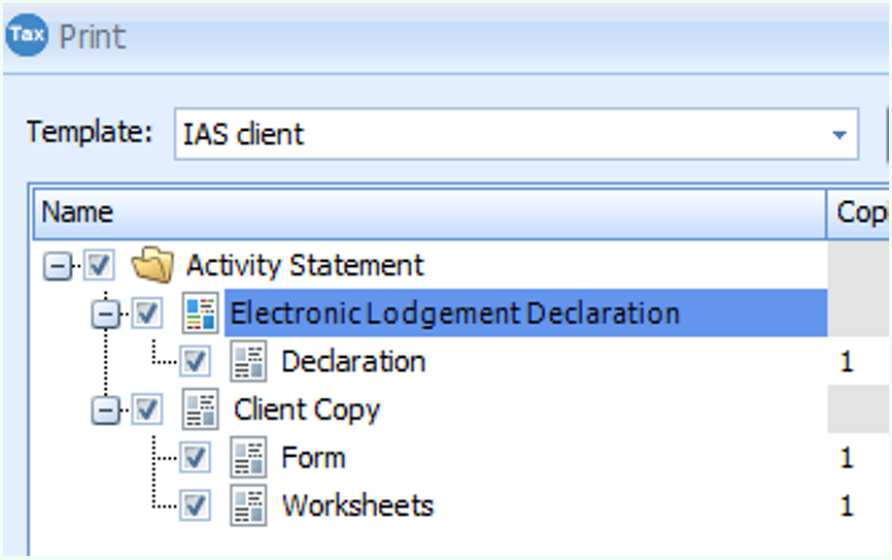
Total amount due	9	$3,007

Declaration

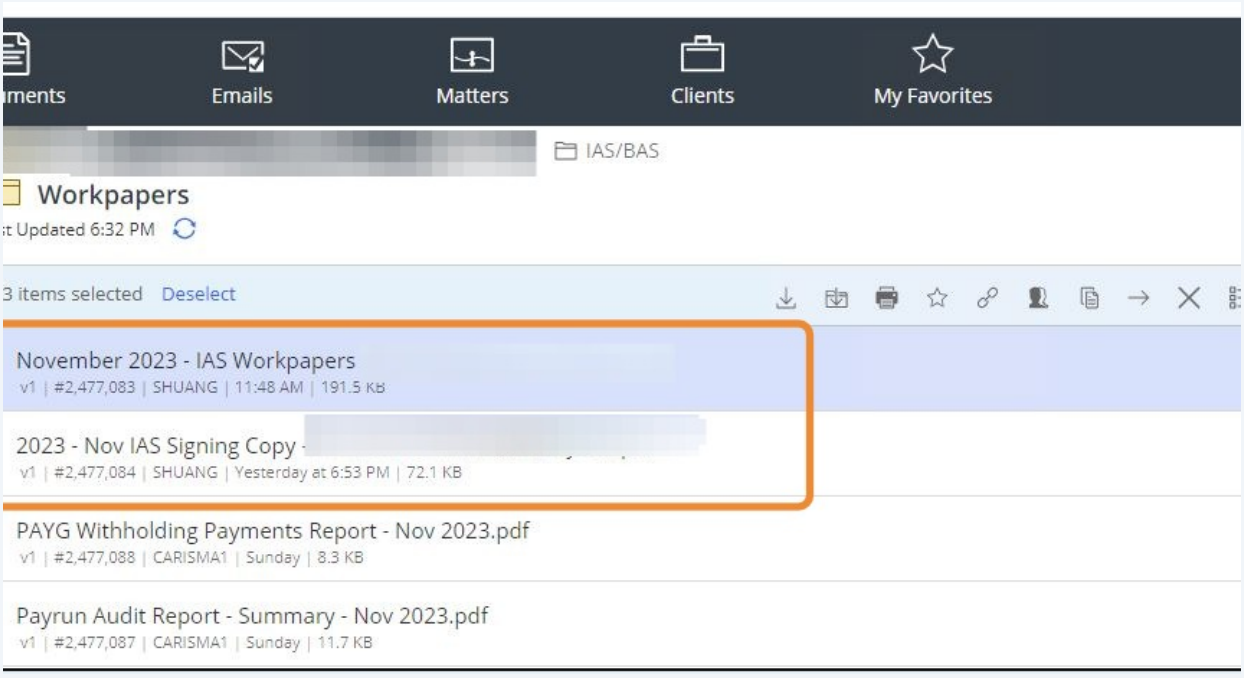
Signature: SIGN HERE Date:

Agent name: Hall Chadwick Melbourne
Agent's ABN: 88 081 186 450
Contact name: Robert Lissauer Client reference: BOO1000

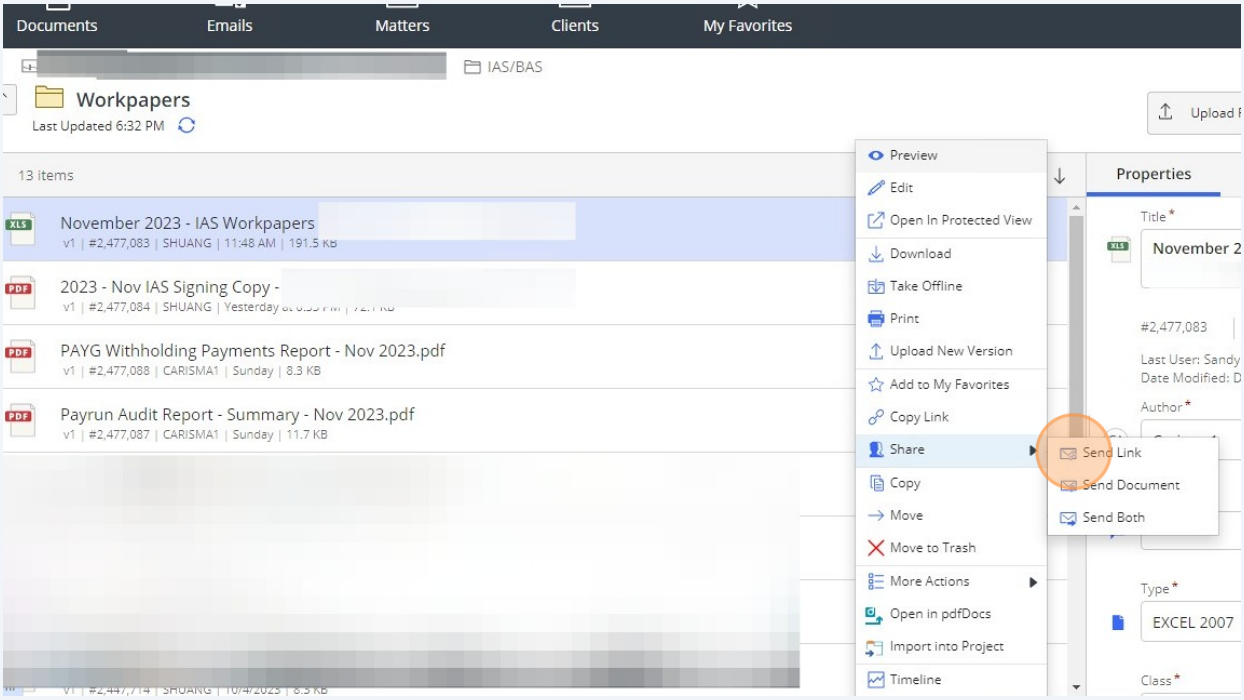
Please note when you generate the BAS signing copy from tax manager, please also tick the Electronic Lodgement Declaration as follows



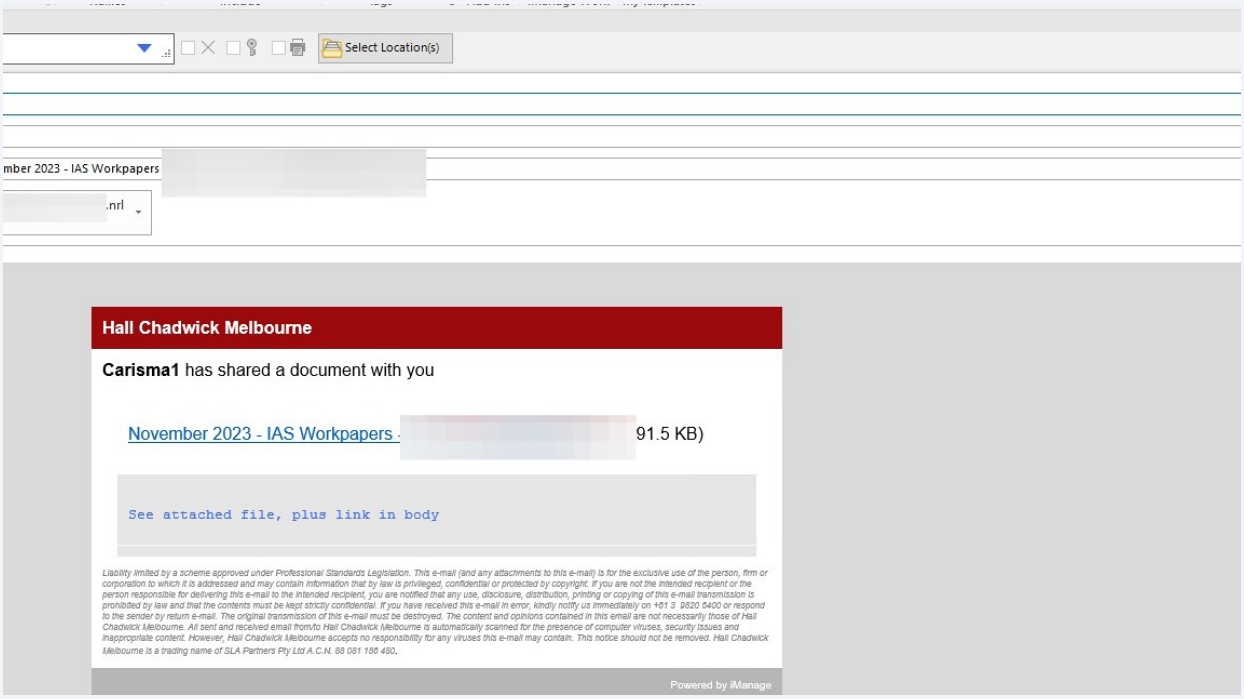
27 Drag and drop the workpapers file and Signing file in iManage.



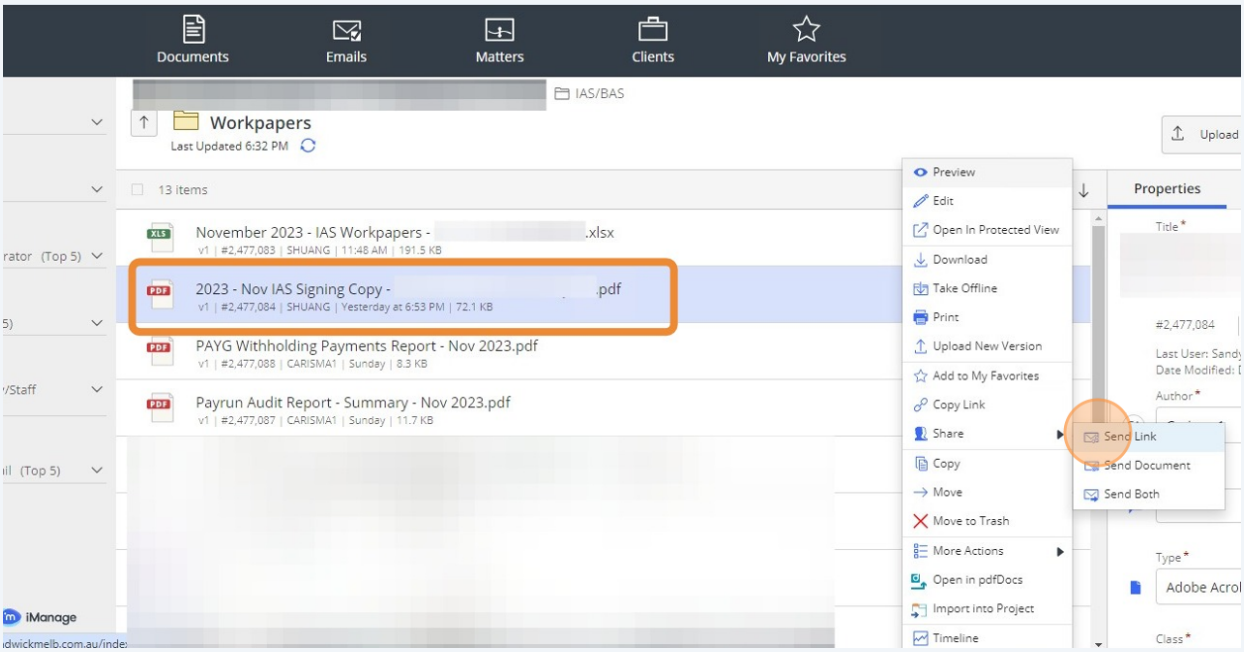
28 Select the Workpapers File >> Click 3 Dots>> Share>>> Then Share link



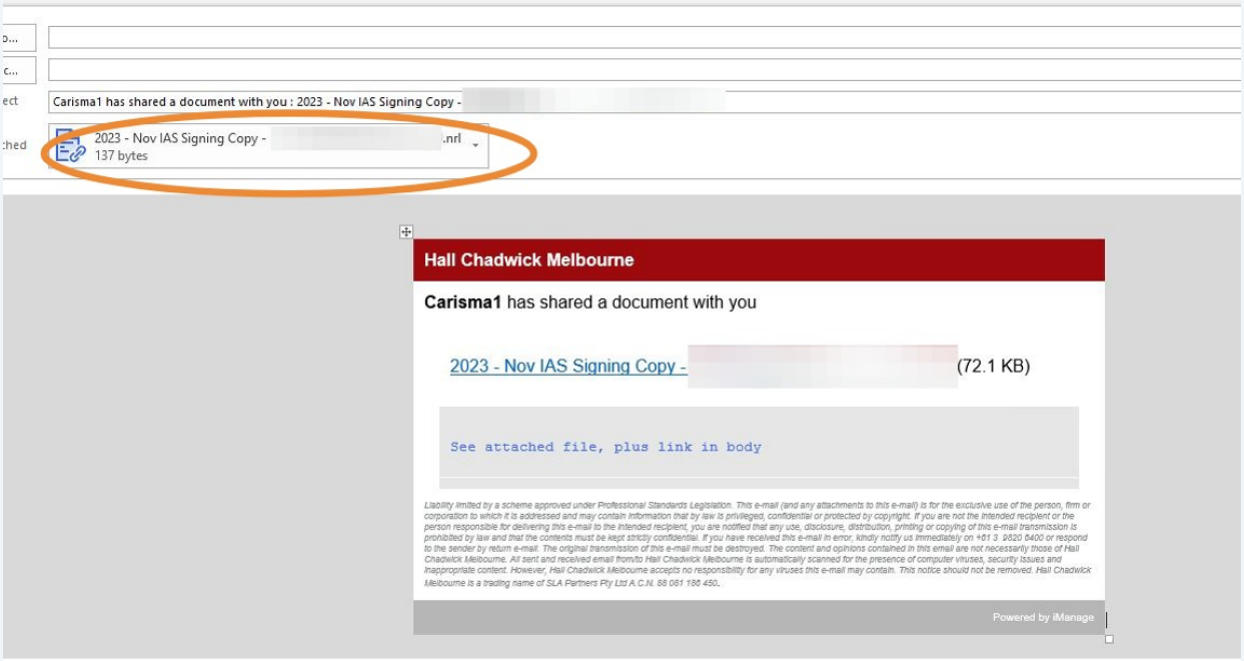
29 Once you share link>> a pop-up will open on your outlook with file attached



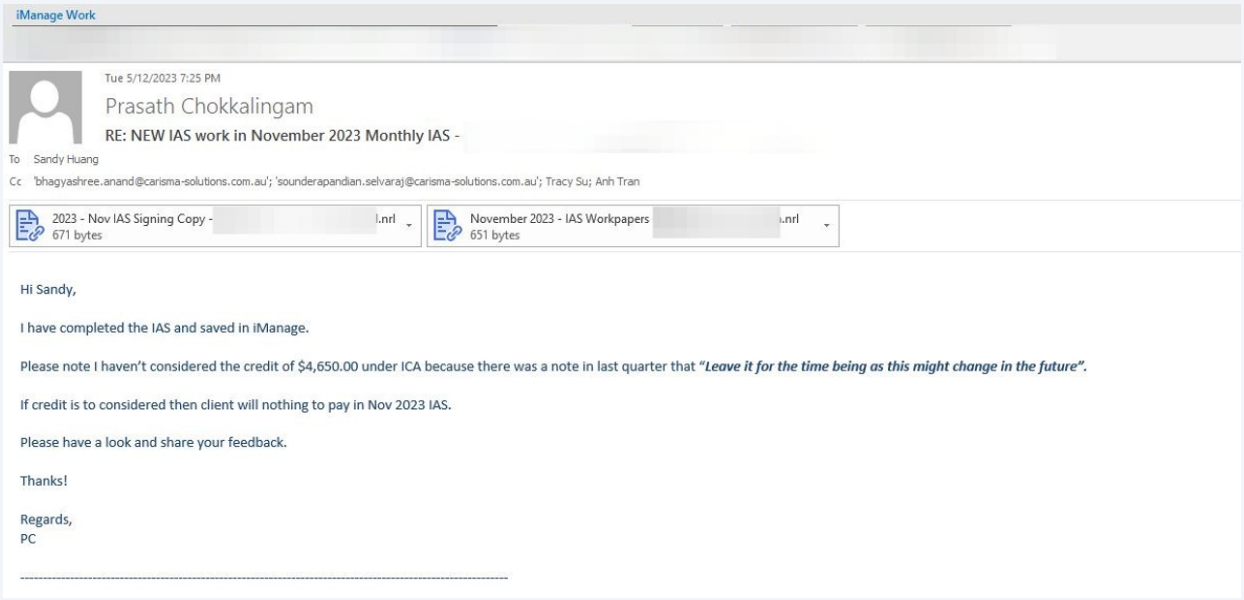
30 Select the Signing File >> Click 3 Dots>> Share>>> Then Share link



31 Once you share link>> a pop-up will open on your outlook with file attached



32 Drag and drop >>**The iManage linked file** on to the mail>> on the Draft mail (pg1)



33 Update the mail per workpaper summary and ensure **due dates are matching ATO**.

Read thoroughly the **entire mail and double check numbers** before sending for review

