

**EXTERNAL**

**FREQUENTLY ASKED QUESTIONS**

**REQUEST FOR RETURN, COMPLETION AND**

**SUBMISSION OF INCOME TAX RETURNS –**

**eFILING**

## 1 PURPOSE

- These FAQs provide general information regarding the request of returns, as well as the completion and submission thereof. This document should not be used as a legal reference.

## 2 SCOPE

- This document addresses the basic questions regarding the request of returns, and the completion and submission thereof via eFiling.
- The income tax return include:
  - ITR12 – Income tax return for individuals.

## 3 REFERENCES

### 3.1 LEGISLATION

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Income Tax Act, No. 58 of 1962</b>
Other Legislation:	<b>None</b>
International Instruments:	<b>None</b>

### 3.2 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	QUALITY REQUIREMENTS
	Quick Guide: How to complete your individual income tax return (ITR12)	All
	ITR12 – Comprehensive Guide	All
	How to eFile your Income Tax Return (ITR12)	All
AS-IT-67-FAQ2	External FAQ - Request for return, completion and submission of income tax returns	All

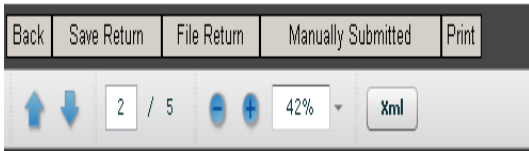
## 4 DEFINITIONS AND ACRONYMS

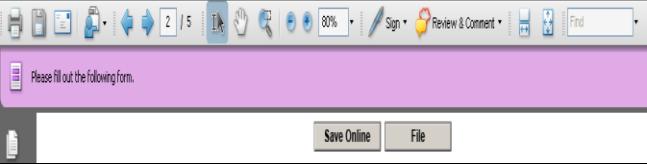
<b>BEADS</b>	Business Enabling and Delivery Services
<b>CC</b>	Close corporation
<b>FAQ</b>	Frequently asked questions
<b>ID</b>	Identity document
<b>IVR</b>	Interactive Voice Recognition
<b>PAYE</b>	Pay-As-You-Earn
<b>POA</b>	Power of attorney
<b>RFC</b>	Request for Correction
<b>SARS</b>	South African Revenue Service
<b>SITE</b>	Standard Income Tax on Employees
<b>SOP</b>	Standard operating procedure
<b>TCC</b>	Tax Clearance Certificate
<b>The Act</b>	The Income Tax Act, No.58 of 1962
<b>TPS</b>	Taxpayer Service

## 5 FREQUENTLY ASKED QUESTIONS

QUESTION	ANSWER
1. What are the submission dates for the ITR12 return?	The submission deadline date for the 2010 year of assessment are: <ul style="list-style-type: none"> <li>▫ ITR12 <ul style="list-style-type: none"> <li>○ eFiling submission – 26 November 2010.</li> </ul> </li> </ul>
2. What must I do before I can submit my ITR12 return via eFiling?	You will need to register as an eFiler before you can file your income tax return electronically. <ul style="list-style-type: none"> <li>▫ Refer to question 3 below, if you are not registered as an eFiler; or</li> <li>▫ Simply login to eFiling using your existing Login Name and Password.</li> </ul> <p><b>Note:</b> If you have forgotten your Login Name and/or Password, click on the question mark icon.</p>
3. How do I register for eFiling?	To register for eFiling: <ul style="list-style-type: none"> <li>▫ Go to <a href="http://www.sarsefiling.co.za">www.sarsefiling.co.za</a>;</li> <li>▫ Click “Register”</li> <li>▫ Select: <ul style="list-style-type: none"> <li>○ For Individual; or</li> <li>○ For Tax Practitioner.</li> </ul> </li> <li>▫ Once you have read through and accepted the eFiling Terms and Conditions, check the “<b>I Accept</b>” box and then click “Continue” to proceed with your registration.</li> <li>▫ Complete all the required information (refer to question 4 below);</li> <li>▫ Complete your registration by choosing your Login Name and Password and entering the special security PIN. Click on the “<b>I</b>” information button for further information about your login and password rules</li> <li>▫ Click “<b>Register</b>” and you will automatically receive your unique login name – which is the login you choose along with four digits.</li> </ul>
4. What information must be completed?	For an individual you will need to enter all your personal information in order to register as an eFiler. Ensure that all captured information is correct. You will need: <ul style="list-style-type: none"> <li>▫ Personal details;</li> <li>▫ ID number;</li> <li>▫ Tax Reference number;</li> <li>▫ Select, yes, if you are registered for Provisional Tax; and</li> <li>▫ Select whether you are married; <ul style="list-style-type: none"> <li>○ “Out of community of property/not married”; or</li> <li>○ “In community of property”.</li> </ul> </li> <li>▫ Preferred method of contact;</li> <li>▫ Address details;</li> <li>▫ Banking details;</li> <li>▫ Practitioner’s details, if applicable; and</li> </ul> <p>For Tax Practitioner you will need to select “Tax Practitioner”</p> <ul style="list-style-type: none"> <li>▫ Complete your personal details and</li> <li>▫ Organisation information.</li> </ul>
5. How do I access my ITR12	The Income Tax Work page is displayed when you login to eFiling. It

QUESTION	ANSWER
return?	<p>is within this page that you can complete, save and file your ITR12 return to SARS.</p> <ul style="list-style-type: none"> <li>▫ A message will appear informing you that your ITR12 return has been generated and contains the latest information SARS has on record for you. Please read this and select “OK”.</li> </ul> <p>If your ITR12 return has been issued to you, it will appear within the Income Tax Work Page, displayed within the grid.</p> <p><b>Note:</b> For the 2010 Tax Season for Individuals, you will benefit from SARS’s faster, improved version of eFiling. The enhancements are set to deliver a more pleasant and productive eFiling experience for all users. While the new forms introduced this tax season can be accessed using version 9 and up of Adobe Flash Player, you are advised to download Adobe Flash Player 10.1 for increased security. You will be prompted to download this version of Adobe Flash Player when opening your ITR12 return. Follow the instructions to successfully install this program</p>
6. How do I complete my ITR12 return?	<p>Open your income tax return by clicking on “ITR12”, a questionnaire is displayed as the first page of your ITR12 return. This is a wizard which will help you to create a customised ITR12 return. However, you only need to update the information if your tax affairs have changed over the past year, as your ITR12 return will be customised with the same fields that you requested last year. To add extra income and deductions sections to your ITR12 return, select the relevant options on the wizard. Once completed click “Create Form”.</p> <ul style="list-style-type: none"> <li>▫ If your ITR12 return has not been issued, this means that your registration information could not be verified against SARS’s systems. Please call the SARS Contact Centre on 0800 00 SARS (7277) to resolve the problem.</li> </ul> <p>The “Taxpayer Information” page of your ITR12 return is displayed containing your personal information. You will notice that your residential address information is blank. As part of a standardisation process and for verification purpose, you need to enter your address</p> <p><b>Note 1:</b> The personal information must be that of the taxpayer and <b>not those</b> of the tax practitioner completing the return on behalf of a client.</p> <p><b>Note 2:</b> Mandatory fields are shown with a red ring around the required fields</p> <p>Ensure all the information on the first page is correct and up-to-date.</p> <ul style="list-style-type: none"> <li>▫ New fields have been added to the ITR12. If you select “married in community of property”, the following fields become mandatory: <ul style="list-style-type: none"> <li>○ Spouse initials;</li> <li>○ Spouse ID No.; or</li> <li>○ Spouse Passport No; and</li> <li>○ Passport Country.</li> </ul> </li> </ul> <p>If the populated information is incorrect, enter the correct information</p>

QUESTION	ANSWER
	<p>in the fields provided.</p> <p>Compare your IRP5/IT3(a) certificate(s) received to the populated information provided on your ITR12 return.</p> <p>Where your employer/pension fund have not submitted your IRP5/IT3(a) information to SARS, your ITR12 return will not be populated. You have two options:</p> <ul style="list-style-type: none"> <li>▫ Click on “Save Return” and try again later; or</li> <li>▫ Enter the information yourself in the fields provided.</li> </ul> <p>To try again later, save your partially completed ITR12 return and login at a later stage to check if your IRP5/IT3(a) information has been updated. You do this by clicking “<b>Refresh IRP5 data</b>” to ensure your ITR12 return contains the most up-to-date information provided to SARS.</p> <p>If you choose to file your ITR12 return when all your IRP5/IT3(a) information has not been submitted by your employer/pension fund(s), your assessment may be delayed and you may be required to submit supporting documentation.</p> <p>Depending on which of the wizard options were selected, sections on additional income and deductions must be completed, were applicable.</p> <p><b>Remember – Medical deductions in respect of a person with a disability –</b> As a result of a change in legislation an ITR-DD form - <b>Confirmation of diagnosis of disability form for an individual taxpayer</b>, which is available on the SARS website <a href="http://www.sars.gov.za">www.sars.gov.za</a>, has been designed and contains the criteria for the diagnosis of disability. These legislative changes are effective from 1 March 2009 and are applicable for the 2010 year of assessment.</p> <p>For further assistance, please refer to the SARS website <a href="http://www.sars.gov.za">www.sars.gov.za</a> where guides on “How to complete your ITR12” are available.</p>
<p>7. What are the different toolbars if I use Flash Player and ADOBE Reader?</p>	<p>If you are using “Flash Player” to complete you ITR12 return, the following toolbar will appear:</p>  <ul style="list-style-type: none"> <li>▫ To navigate from page to page, either make use of the arrow keys on the keyboard or the blue arrow keys as indicated above.</li> </ul> <p>If you are using “ADOBE Reader” to complete you ITR12 return, the following toolbar will appear, as per last year’s return</p>

QUESTION	ANSWER
	
<p>8. What are the options available on the Income Tax Work Page?</p>	<p>The Income Tax Work Page also provides you with the ability to obtain a preliminary calculation of your tax liability <b>once you have completed your ITR12 return.</b></p> <p>Before filing your ITR12 return to SARS, we recommend that you check your return for accuracy using the tax calculator function which will provide you with an indication of your expected assessment. If the result is significantly different from what you are expecting, you may have made an error in completing your return. To use the tax calculator, save your return (“Save Return”) and click on “Tax Calculator”.</p> <ul style="list-style-type: none"> <li>▫ Click on “<b>Tax Calculator</b>” to gain the preliminary indication of your likely assessment;</li> <li>▫ Use the “<b>Tax Calculator</b>” button only after you have completed your ITR12 return.</li> </ul> <p>Depending on the complexity of your return, either a standard or complex calculation will be performed. Pictured is an example of a standard calculation. If the complex calculation is performed, the results may only be available within 72 hours.</p> <p>This version will be saved as is available on the work page under “Calculation results”. If you make changes on your return subsequent to this, a message will appear giving you the option to re-calculate.</p> <p>Click “<b>Refresh IRP5 Data</b>” to ensure your populated ITR12 return contains the most updated data, as supplied to SARS by your employer/pension fund. Before opening your ITR12 return, click the “<b>Refresh IRP5 Data</b>”.</p> <p>If you have already submitted your ITR12 return to SARS via one of the alternative channels, you can update your eFiling profile to reflect your submission.</p> <ul style="list-style-type: none"> <li>▫ Click “<b>Manually submitted</b>” to change the status of your ITR12 return to “<b>Filed</b>”;</li> <li>▫ <i>You will be prompted to confirm the submission of your return, via any other channel except eFiling, as you will not be able to file after clicking “<b>Manually submitted</b>”.</i></li> </ul> <p>Click “<b>Request Historic Documents</b>” which enables you to request a Statement of Account or a historic Assessment notice.</p> <ul style="list-style-type: none"> <li>▫ Select “I want to request a historic <b>Notice of Assessment</b>” <ul style="list-style-type: none"> <li>○ Select the year, from 1999 – 2010;</li> <li>○ Select “Next”;</li> </ul> </li> <li>▫ Select “I want to request a <b>Statement of Account</b>” <ul style="list-style-type: none"> <li>○ Select the period, for which you would like to receive your Statement of Account, either six</li> </ul> </li> </ul>

QUESTION	ANSWER
	<p>months to date or user defined date range and enter the dates as required;</p> <ul style="list-style-type: none"> <li>○ Select <b>“Request”</b></li> </ul>
<p>9. How do I file my ITR12 return?</p>	<p>At any stage you can save your ITR12 return before filing by clicking on <b>“Save Return”</b>. Once you have captured all the information on your ITR12 return and are ready to submit to SARS, simply click <b>“File”</b>.</p> <p>When you click <b>“File”</b>, your ITR12 return will be submitted to SARS. eFiling will check the correctness of specific information. Where information is incorrect and/or incomplete, eFiling will prompt you to correct the captured information before your ITR12 return can be submitted.</p> <p><b>Note:</b> If you would like to change any information on your return after you have filed, click on <b>“Request Correction”</b> on the Income Tax Work Page. Your return will appear and you can make the necessary changes and resubmit.</p> <p>You will receive confirmation when your ITR12 return has been filed.</p> <p>Once you click <b>“Continue”</b>, a button will appear on the Income Tax Work Page, enabling you to query the status of your ITR12 return.</p>
<p>10. How do I view my assessment (ITA34) or a Statement of Account (ITSA)?</p>	<p>Once your ITR12 return has been assessed by SARS, the ITA34 will appear under Notice of Assessment. Click on <b>“ITA34”</b> to view the assessment.</p> <p>If you wish to view your history of transactions with SARS, you must request a Statement of Account. Click <b>“Request Statement of Account”</b> and refer to step 2 above.</p>
<p>11. How do I lodge a dispute?</p>	<p>If you object to the calculated assessment received from SARS, click <b>“Dispute”</b>.</p> <p>Select either:</p> <ul style="list-style-type: none"> <li>▫ <b>“I would like to file a Notice of Objection”</b>; or</li> <li>▫ <b>“I would like to file a Notice of Appeal”</b>.</li> </ul> <p>The NOO1 - Notice of Objection form, or NOA1 - Notice of Appeal, will open.</p> <p>Complete the form, and select <b>“File”</b>.</p> <p><b>Note:</b> Mandatory fields are shown with a red ring around the required fields</p> <p>For more information on the dispute process, please refer to <a href="http://www.sars.gov.za">www.sars.gov.za</a> &gt; All publications &gt; Taxes - Operating Procedures - Income Tax</p>
<p>12. Where can I obtain more help?</p>	<p>Should you require any further assistance, you can:</p> <ul style="list-style-type: none"> <li>▫ Call the SARS Contact Centre on 0800 00 SARS (7277) Helpdesk operating hours : 08h00 - 17h00 (excluding weekends and public holidays); or</li> <li>▫ Email your queries to <a href="mailto:eFilingAssist@sars.gov.za">eFilingAssist@sars.gov.za</a>, which could take up to 24 hours (excluding weekends and public holidays) for a response; or</li> </ul>

QUESTION	ANSWER
	▫ Visit your local SARS Branch.

## 6 QUALITY RECORDS

Number	Title
ITR12	Income tax return for individuals
ITR-DD	Confirmation of diagnosis of disability form for an individual taxpayer

## 7 DOCUMENT MANAGEMENT

Designation	Name / Division
Business Owner:	Chief Officer: BEADS & Group Executive: TPS
Policy Owner:	Executive: EBE – Process Solutions – Assessment, Enforcement and Services Portfolio
Author:	T. Klassen
Detail of change from previous revision:	Revision 0 – Initial Release (01.07.2010)
Template number and revision	POL-TM-12 - Rev 4