

BR - Compensation, analysis and regularization – Accounts of Tax

Domain:

Responsibility area:

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Scope



ERP



Frequency



References

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1. Objective and Scope

1.1. Objective of this Operation

Reconcile the balances of tax accounts with the corresponding assessments and payments. Clear (offset or adjust) outstanding items to eliminate discrepancies and ensure the integrity of the accounting records.

1.2. Scope

Brazilian companies identified by the codes 6409 and 6416.

2. Definitions

See [Finance Glossary](#):

- F-03
- FBL3N

3. Tasks description

Ensure the accuracy of tax accounting account balances, guaranteeing that they correctly reflect the assessed obligations and payments made; identify discrepancies between accounting records and tax liabilities and, when necessary, document and correct inconsistencies through accounting entries.

3.1. Responsibility:

The responsibility for reconciling accounts related to taxes typically falls under the fiscal or tax department.

3.2. Periodicity:

The account reconciliation process should be performed monthly as part of good accounting practices and internal control requirements. This procedure ensures that the account balances are accurate and consistent with supporting documents, such as bank statements and internal reports.

3.3. Process:

.Access the SAP transaction: **FBL3N**


Selection screen:


- G/L Account: enter the general ledger account number.
- Company Code: select the desired company.
- Period: set the date range for the entries.
- Item Type: Open items
- Layout: Choose a personal or collective layout according to your needs.:

G/L Account Line Item Display

Data Sources

G/L account selection


G/L account to 

Company code to 

Selection using search help

Search help ID


Search string


 Search help

Line item selection

Status

Open items
Open at key date

Cleared items
Clearing date to 

All items
Posting date to 

Type

Normal items
 Noted items
 Parked items

List Output

Layout

Maximum number of items

The account analysis must be carried out consistently with the process to which each account belongs. This procedure should follow legal criteria, which must be fully understood by each responsible analyst. After completing the analysis, it is possible to proceed with the account clearing, aiming to eliminate as many entries as possible, keeping only the documents related to the next period and those pending that require specific handling.

Access the SAP transaction: **F-03**.

Selection screen:

- G/L Account: enter the general ledger account number.
- Company Code: select the desired company.
- Clearing data: Choose a date
- Period: Current period
- Currency: BRL

Clear G/L Account: Header Data

Process Open Items

Account Clearing Date Period
Company Code Currency

Open Item Selection

Normal OI

Additional Selections

- None
- Amount
- Document Number
- Posting Date
- Dunning Area
- Reference
- Text
- Fiscal Year
- Baseline Payment Dte
- Line item
- Object key
- Others

Enter or choose a selection.

Clear G/L Account Process open items

Distribute Difference
 Charge Off Difference
 Editing Options

Standard
 Partial Pmt
 Res.Items
 WH Tax

Account items 44900934 BR-ISS NF Servicos Prestados

Assignment	Document...	D. P..	Posting ...	Docum...	BRL Gross
L50 06.25	103813161	RV 50	30.06.2...	30.06.2...	70,04-
L50 06.25	103813162	RV 50	30.06.2...	30.06.2...	205,02-
L50 06.25	103813163	RV 50	30.06.2...	30.06.2...	27,11-
L50 06.25	103813164	RV 50	30.06.2...	30.06.2...	100,65-
L50 06.25	103813165	RV 50	30.06.2...	30.06.2...	110,67-
L50 06.25	103813166	RV 50	30.06.2...	30.06.2...	97,14-
L50 06.25	103813167	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813168	RV 50	30.06.2...	30.06.2...	936,02-
L50 06.25	103813169	RV 50	30.06.2...	30.06.2...	661,70-
L50 06.25	103813170	RV 50	30.06.2...	30.06.2...	673,83-
L50 06.25	103813171	RV 50	30.06.2...	30.06.2...	639,17-
L50 06.25	103813172	RV 50	30.06.2...	30.06.2...	660,86-
L50 06.25	103813173	RV 50	30.06.2...	30.06.2...	673,83-
L50 06.25	103813174	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813175	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813176	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813177	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813178	RV 50	30.06.2...	30.06.2...	964,98-
L50 06.25	103813179	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813180	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813181	RV 50	30.06.2...	30.06.2...	948,28-
L50 06.25	103813182	RV 50	30.06.2...	30.06.2...	639,17-
L50 06.25	103813183	RV 50	30.06.2...	30.06.2...	401,49-
L50 06.25	103813184	RV 50	30.06.2...	30.06.2...	372,58-
L50 06.25	103813185	RV 50	30.06.2...	30.06.2...	922,58-
L50 06.25	103813186	RV 50	30.06.2...	30.06.2...	1.383,87-

Processing Status

Number of items	<input type="text" value="52"/>	Amount entered	<input type="text" value="0,10-"/>
Display from item	<input type="text" value="1"/>	Assigned	<input type="text" value="0,10-"/>
Display in clearing currency		Not assigned	<input type="text" value="0,00"/>

Check balances and clear.

End of document.