

BR - Compensation, analysis and regularization – Accounts of Tax

Domain:

Responsibility area:

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Scope



WW



Unknown Attachment

ERP



WP1

Frequency



Month

References

Forms

Attachments

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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.:

Data Sources

G/L Account Line Item Display

G/L account selection

G/L account	44900934	to		
Company code	6409	to		

Selection using search help

Search help ID	
Search string	

Search help

Line item selection

Status

☒ Open items
Open at key date 17.07.2025

☐ Cleared items
Clearing date to
Open at key date

☐ All items
Posting date to

Type

☒ Normal items
☐ Noted items
☐ Parked items

List Output

Layout	/ISS1
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	52	Amount entered	0,10-
Display from item	1	Assigned	0,10-
Display in clearing currency		Not assigned	0,00

Check balances and clear.

End of document.