

YOUR ROADMAP TO TAX SEASON 2009

This year, we've made your income tax return journey easier than ever!

Photo: Melissa Grey

2009
Tax Season TOGETHER, MAKING
SOUTH AFRICA GREAT

SARS
At Your Service

www.sars.gov.za

Road map to filing your 2009 tax return...

Just follow this simple road map and before you know it you will have completed and submitted your tax return. Then sit back, relax and know you have helped make South Africa great!



Before you start filing your return...

If you earn under R120 000 for a full year from one employer (total salary income before tax) and have no additional income or deductions that you want to claim for, then you don't even need to submit a return to SARS! Last year almost one million taxpayers did not have to file returns because they were under this R120 000 threshold.



If you DO need to file a tax return you need to decide which route to take...

If you decide to file your return manually, follow the route with green signs.

If you decide to file electronically, follow the route with blue signs.



The average turnaround time for manual or paper submissions is 2 months. The submission deadline is **18 September 2009**.

The average turnaround time is only 2 days and the submission deadline is **20 November 2009**! We suggest this route.

Manual

Your first step is to request a return by completing an Income Tax Return Request (ITRR) form. An ITRR form will be posted to you if you submitted manually last year or if you visited a branch to file your return. You should receive one by 15 July 2009. If you don't receive one, call 0800 00 SARS (7277) or visit a branch to order one.

Same or new return?

Once you've got your ITRR, you need to answer this question: Have your tax affairs changed in the last year?

This year we will tell you on the ITRR what fields you completed on your income tax return last year eg. one IRP5, medical deductions and retirement annuity. If these are still the same, you simply need to sign your ITRR and send it back to us.

If something has changed (eg. you have a new job or you've taken out a retirement annuity) then you need to tell us this on the ITRR so that we can custom-make your Income Tax Return (ITR12) with just the right number of sections in it. This you do by completing the back page of the ITRR, signing it and sending it to us.



What can you do while you wait for your return?

Gather your supporting documents like your IRP5/IT3(a), medical certificates, pension and retirement annuity certificates, travel logbook, etc. You don't need to submit them anymore but you will need them to check the pre-populated part of your return and to complete the other sections. Remember, you need to keep these for five years in case we want to inspect them.

Completing your return

Once your ITR12 arrives in the post, you firstly need to check it. If all the pre-populated information is correct and you have no other fields that you need to complete, you simply sign the ITR12 and send it back to SARS.

If any of the pre-populated information is incorrect, you can change it by writing over the pink text in black ink. And if something is no longer relevant, you just draw a line through the middle of the text with black ink.

Why pink ink? Our scanners can't 'see' pink – so when your return is scanned electronically all we see are the changes you have made. If there are no changes – we simply use the information on our system which is printed in pink on your return.

Make sure that you complete all relevant fields. One of these is for bank details which is vital to complete as we cannot pay you a refund if we don't have your banking details. Remember to sign your return! We will send it back if it is not signed.



How do I submit my return?

Post it in the self addressed postage-paid envelope supplied, or drop it off at a SARS branch. Make sure you have sent it in by 18 September 2009. And remember the earlier you file, the quicker we can process it and give you a refund (if applicable).

eFiling

If you want to use our free, secure internet filing facility, eFiling, you first need to register - if you haven't already done so! Join the more than two million people already enjoying the speed, convenience and ease of eFiling.

Once you have registered, you will find your ITR12 already populated with your personal and financial information – if your employer has provided us with your IRP5 information! If not, you can try again later by clicking on the “Refresh IRP5 Data” button.

You can then complete the questionnaire on the first page of the ITR12, which will create all the fields you need to complete your return.

Check the pre-populated information and make changes where necessary. Make sure that you complete all mandatory and relevant fields. One of these is for bank details, which is vital to complete as we cannot pay you a refund without these.

You can then use our online tax calculator to check your return and get an indication of your assessment.

Once you're ready to submit the return to SARS, just click on the “File” button. If something is incorrect or incomplete, eFiling will prompt you to correct it.



www.sarsefiling.co.za

You can also file electronically at a branch

Just bring all your supporting documents to your nearest SARS branch and we will do it all for you! No need to request a form, no need to wait, no need to register – just come and let us help you. Last year we assisted more than 1 million taxpayers to complete their income tax returns free of charge!

Remember

The longer you wait to come to a branch, the longer the queues and the longer the wait!

So come early and get the service we want to give you!





Hazard

In 2008 there were more than 150 000 unclaimed refunds which SARS could not pay because we didn't have the correct banking details for taxpayers!

If you need any directions

We've got tax helpers standing by to assist you if you need any help with requesting, completing or submitting your return. So give us a call on 0800 00 SARS (7277) – or simply take your supporting documents with you to your nearest branch and our friendly tax helpers will do it all for you!



How do I get my assessment?

Once you have submitted a return, it will go through our assessment process. When the provisional assessment is finalised, SARS will send you a Notice of Assessment (ITA34) with a covering letter telling you whether you owe SARS money or whether you are owed a refund. Your ITA34 Notice of Assessment will also show you how we calculated your assessment, including what deductions (if any) we allowed or disallowed. If we have flagged your return for further investigation, we will also inform you and may ask to see your supporting documentation.

If you don't agree with our calculation, you have two options:

1. If you can see that a mistake has been made (such as a simple typing error

which transposed digits) then you simply complete and submit a Request for Correction (RFC) form.

2. If all the information is correct but you disagree with what was allowed or disallowed on a matter of interpretation of the Income Tax Act, then you can lodge a Notice of Objection.

These forms are available on the eFiling website for eFilers or at any SARS branch. For the first time this year, you will now also receive a Statement of Account (ITSA) with your assessment notice, showing you a history of your interactions with SARS.



Information



How will pre-population of returns work?

Between 1 April and 30 May this year all employers were required to send verified copies of employees' tax certificates to SARS. SARS will use this information to fill in your tax certificate information on your tax return.

What happens if my employer sends SARS the wrong information?

You are still responsible for the information in your income tax return – which you sign to declare that it is true and correct. So you need to check all the information on your return – including the information which SARS fills in for you – to make sure it is right before you sign and submit it to SARS.

You must check your employee tax certificate information against the IRP5/IT3(a) certificate your employer gives you – and if it is wrong you must correct it on your return.

What is SARS doing to make sure all employers submit on time?

This year there was no extension to Tax Season for Employers, which ended on 30 May. We have also introduced stiff penalties for employers who did not comply with the deadline!

What happens if I am unemployed or self-employed?

When you request your return you will indicate that you don't have an IRP5/IT3(a) certificate. This section will then be left out.

How do I know what my tax return form looks like?

If you submitted a paper form last year, SARS will be sending you a Income Tax Return Request (ITRR) sometime in June. This is a one-page form with a covering letter, a pre-populated section and a signature field on the one side. The other side caters for changes to the taxpayer's pre-populated information. THIS IS NOT YOUR TAX RETURN!

Your income tax return (ITR12) could vary in size from two pages to more than ten, depending on how complex your tax affairs are. It contains personal information, IRP5 data, income and deductions.

Can I request an ITR12 via the Call Centre?

Yes. If your tax details haven't changed in the past year, you can simply respond to an automated voice recording system and the return will be issued to you with the same fields as last year.

However, if your tax affairs have changed, you will be referred to a call centre agent who will help to create a customised return for you. This will then be posted to you.

How does SARS know what fields to build into my return?

You need to tell SARS what kinds of income and deductions you had during the tax year so that we can build you a customised return. You do this by:

- Completing the Income Tax Return Request (ITRR)

form which we are mailing in June to all taxpayers who submitted a return manually last year.

- Calling 0800 00 SARS (7277) and following the voice prompts.
- Visiting your nearest SARS branch.
- Or the easiest way is to use SARS eFiling where you can build your own return!

When will I receive my return?

Once we have received your request for an income tax return, we will scan our database of tax certificate information each day to check if your information has been submitted by your employer.

As soon as it is available, we will insert it into your customised return and mail it to you (if you requested a manual return) or provide it electronically, if you're an eFiler.

A good guide of when this will be is when your employer gives you your tax certificate – because they are only allowed to issue tax certificates after they have provided them to SARS.

Remember, however, that if you have more than one employer, we need to wait for all your IRP5/IT3(a) certificates before we can send you your return.

Once I receive my return, how do I make changes to my return?

You need to use a **black** pen and write over the pink populated information within the spaces provided. Make changes where the information is incorrect and remember not to change only one digit or one letter, but to write the full number and/or name/text in the applicable field. Should the pink populated information be longer than the black text, do not delete the pink text as SARS will ignore the pink text in the fields where it was completed in black.

How should I complete the medical section of the return if my contribution is paid over by my employer?

In the medical deductions field, you firstly need to indicate that you belong to a medical fund by marking the question with an "X". Then indicate the number of members/beneficiaries per month on whose behalf the contribution is made – remember to include yourself!

As the contribution is already indicated on your IRP5/IT3(a), you must not complete any amount next to the code 4040. This code is only for people who have paid their contributions directly to the medical aid themselves.

How long will it take before I receive my assessment?

Because you will receive a tax return containing already verified tax certificate information, the processing of your return this year should be much quicker. If your return is honestly and accurately completed, you should receive your assessment within 60 days. And if you submit it electronically via eFiling, you can expect to get your assessment within 48 hours!

VISIT ONE OF OUR BRANCHES IF YOU NEED MORE ASSISTANCE

Alberton: 49 New Quay Road, Redruth.

Beaufort West: Church Street
Revenue Building, Ground Floor.

Bellville: Teddington Road, Sabel Centre.

Benoni: 65 Howard Ave.

Bloemfontein: C/o Aliwal & Nelson
Mandela Dr, Central Government Building.

Boksburg: 148 Leeuwoort Street, Idem
Building.

Brakpan: 106 Kingsway Avenue.

Cape Town: 17 Lower Long Street.

Durban: 201 West Street.

East London: 3-36 Phillip Frame, Waverley
Park.

George: 93 York Street, York Park Building.

Germiston: Outeniqua Building, 3rd Floor
C/o Plantation & Victoria Street.

Giyani: Main Road,
Old Parliament Buildings, Ground Floor.

Johannesburg: C/o Von Wielligh &
Main Streets, Carlton Centre, Level 200,
Marshalltown.

Klerksdorp: 39 Leask Street.

Kimberley: 8 Old Main Road,
Hyesco Arcade.

Kroonstad: C/o Steyn & Hill Street, L.M.C.
Building.

Krugersdorp: SARS Building,
40 Kobie Krige Street.

Lebowakgomo: Old Parliamentary
Building, 1st Floor.

Mmabatho: Revenue House,
C/o Barokologidi & Batlaping St.

Mount Edgecombe: Blake House,
32 Flanders Drive.

Mthata: C/o Sutherland & Durham Street,
PRD I Building.

Nelspruit: Nedbank Building, 30 Brown
Street, 7th Floor.

Nigel: C/o Hendrik Verwoerd & 4th Ave.

Paarl: 19/20 Market Street, Rhoba Building.

Pietermaritzburg: 209 Pietermaritz Street,
Westoe Building, 1st Floor.

Pinetown: 36 Kings Road, 2nd Floor.

Polokwane: 40 Landros Marais Street,
Government Building.

Port Elizabeth: 3 Chapel Street, Sanlam
Building.

Pretoria Central: 304 van der Walt Street.

Pretoria East: 46 Lebonbo Road,
Ashlea Gardens.

Randburg: C/o Hill & Kent Streets.

Randfontein: 1st Floor, 39 Stubb Street.

Roodepoort: Horisonview Shopping Cntr,
4th Floor, C/o Sonop & Hossack Streets.

Rustenburg: 39 Heystek Street.

Sibasa: 756 P. West, Main Street,
Thohoyandou.

Soweto: 2223 Ncube Drive, Ekhaya Centre,
Ground Floor, Dube.

Springs: 20 Sanlam Building, 7th Street.

Standerton: C/o Church and Princess
Streets.

Uitenhage: 1 Young Street.

Vereeniging: C/o Joubert & Merriman St.

Welkom: C/o Graaf and Tulbagh Streets.

Witbank: C/o Paul Kruger & Botha Ave,
Province Building.

Worcester: 59 Church Street, Naude
Building, 1st Floor.