



**OFFICE OF THE COORDINATING DIRECTOR
DOMESTIC TAXES GROUP**

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MEMO

25th July, 2018

To: All State Coordinators
To: TCs/SMs/Head RMUs
From: CD/Domestic Tax Group

**SUBJECT: RE: CIRCULAR ON WITHHOLDING TAX UTILISATION
AND K-CARD UPDATE KEY DELIVERABLES**

In pursuance of my last memo on the above subject, I wish to unveil all key activities that are to be executed in compliance with operational road map as follows:

1. All take-on balances (arrears and unutilized withholding tax credits.) that are to be uploaded must be reconciled and agreed by both tax offices and taxpayers/representatives
2. All agreed balances are to be approved by the State Coordinators of amount not above N500 million before they posted in K-Card. Any amount above the threshold must be sent to the CD/DTG for approval
3. All closing balances on each taxpayers updated K-Card are to be uploaded in SIGTAS not later than September 30, 2018.

Accordingly, all tax controllers and state monitors are to:

- Forward the attached circular and withholding tax usage request sheet to their taxpayers with 15 days ultimatum from the date of this memo to complete and come to tax offices for review, reconciliation and sign-off

- All agreed and verified withholding tax positions should be summarized on the Journal Adjustment vouchers also attached and sign-off by FIRS and the taxpayer.
- All withholding tax credit utilization request that are more than 3 years MUST be brought to the attention of management for auditing.
- The circularization and reconciliation program must be completed not later than August 30, 2018

Both SCs, and TCs/SMs are to be held responsible for any misconduct in this regard.

The implementation of this memo takes immediate effect and progress will be weekly monitored until the overall impact of withholding tax claims on future collections are established and planned for.



Abiodun M. Aina

CD/Domestic Taxes Group



OFFICE OF THE EXECUTIVE CHAIRMAN (FIRS)
Revenue House- Sokode Crescent Wuse Zone 5 Abuja

TIN: _____

Date: _____

The Managing

Dear Sir,

Subject: Overpayments/Withholding Tax Confirmation/Reconciliation for System Upload

Your organisation's tax records were reviewed with special attention given to the usage of withholding tax to off-set tax liabilities and the need for you to come forward and reconcile the unutilized credit balances become imperative.

Accordingly, you are hereby advised to come forward within 15 days of this letter to present all unutilized withholding tax credits for confirmation, reconciliation and approval for usage.

Attached herewith is a request sheet for you to fill and submit within the 15 days deadline and come for joint review and sign-off.

In light of the foregoing, kindly come forward with relevant documentary proofs to support the withholding tax credits you are claiming on the request sheet, failure to do so will close all options for reconciliation and your company will have to accept our record position.

Yours faithfully,

Tax Controller/RMU/RDMO/State Monitor
For: Executive Chairman
Federal Inland Revenue Service

TAX OFFICE:

COMPANY NAME:

TIN:

[illegible]

Delivered By:

Position:

Date:



NAME OF COMPANY:

ADDRESS:

TIN: JAV /DOC NO:

YEAR OF ACCOUNT: YEAR OF ASSESSMENT:

Prepared by TAO: _____

Checked by HRPP: _____

SIGN: _____ DATE: _____

SIGN: _____ DATE: _____

1ST Approval by TC: _____

Final Approval by SC: _____

SIGN: _____ DATE: _____

SIGN: _____ DATE: _____

Confirmed by: Name of Company Representative: _____

Designation: _____

Sign: _____

Date: _____