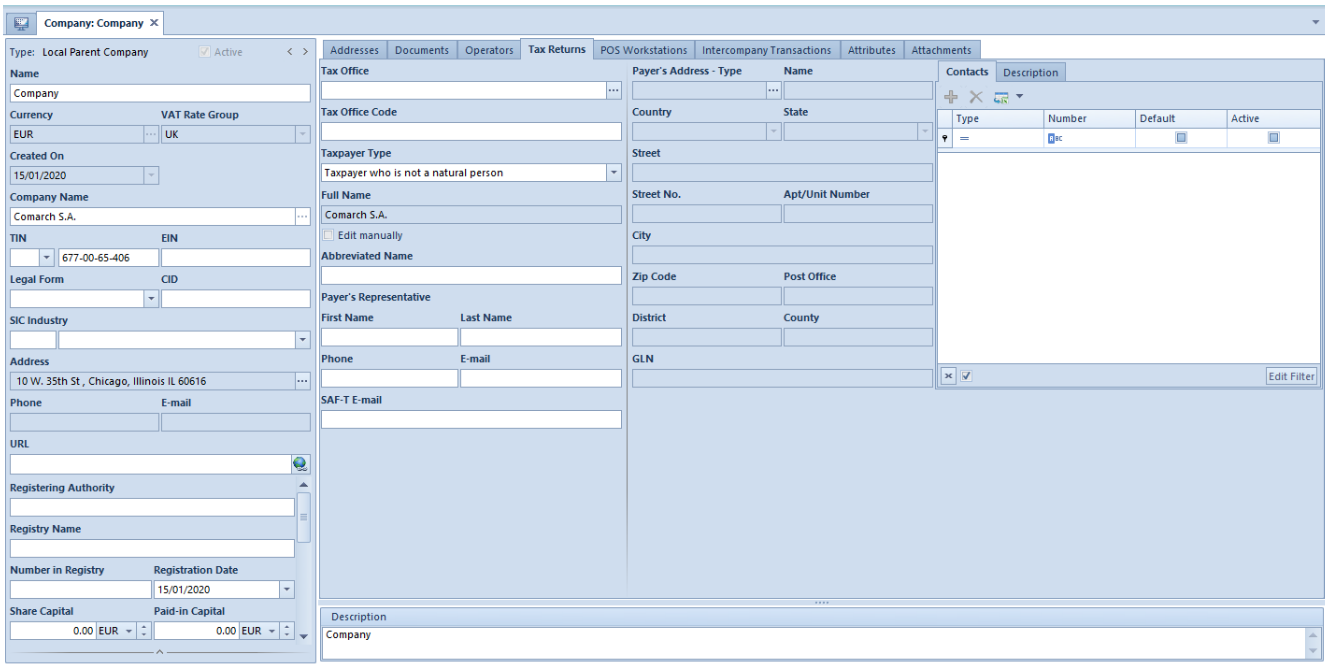
Tax return submitting configuration

The system allows for sending tax returns directly to the Ministry of Finance portal and retrieving Tax Return Acknowledgement (TRA). A user can export a tax return with the use of so-called *qualified* or *unqualified signature.*

From the level of the menu *Configuration -> Company Structure -> Company,* in the tab *Tax Returns* it is necessary to indicate a tax office to which tax returns will be submitted as well as a taxpayer type. Detailed description of the tab *Tax Returns* can be found in article *<<Company Structure – Company>>*

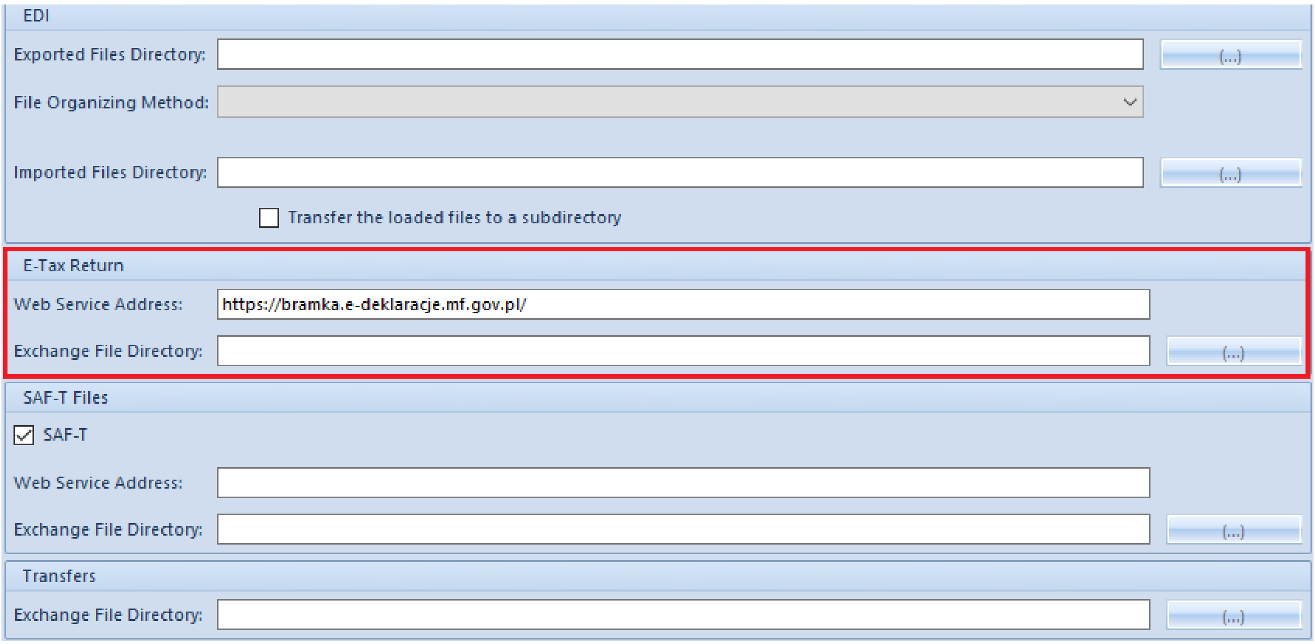


Tab Tax Returns on company form

Before submitting a tax return, it is necessary to complete fields in section *E-Tax Return* (access from the level of the menu *System → Configuration → Data Exchange.*

- **Web Service Address** – address https://bramka.e-deklaracje.mf.gov.pl/ is set, by default.

- **Exchange File Directory** – directory in which exported e-tax returns and TRA will be saved



Section E-Tax Returns in system configuration

Note
The system user should have full access to the folder in which tax returns and TRA are saved as well as to the folder in which the logs of Comarch.EDeclarations.dll assembly are saved. The location of the folder with the logs of a given assembly depends on the running Windows system version. Usually, the access path to a given folder is: *C:\ProgramData\ Comarch ERP Altum\ Logs\ Version\ Profile code from Auto Update\ File name.*
Information regarding ports which must be unlocked in order to enable tax return submitting can be found in document <<*Comarch ERP Altum – Wykaz połączeń*>>

List of tax returns

In the system, it is possible to calculate:

- VAT-7 tax return along with a VAT-ZD attachment
- VAT-7 tax return correction along with VAT-ZD and or ORD-ZU attachments
- VAT-27 declaration
- VAT-27 declaration correction
- VAT-EU declaration
- VAT-EU declaration correction VAT-EUC

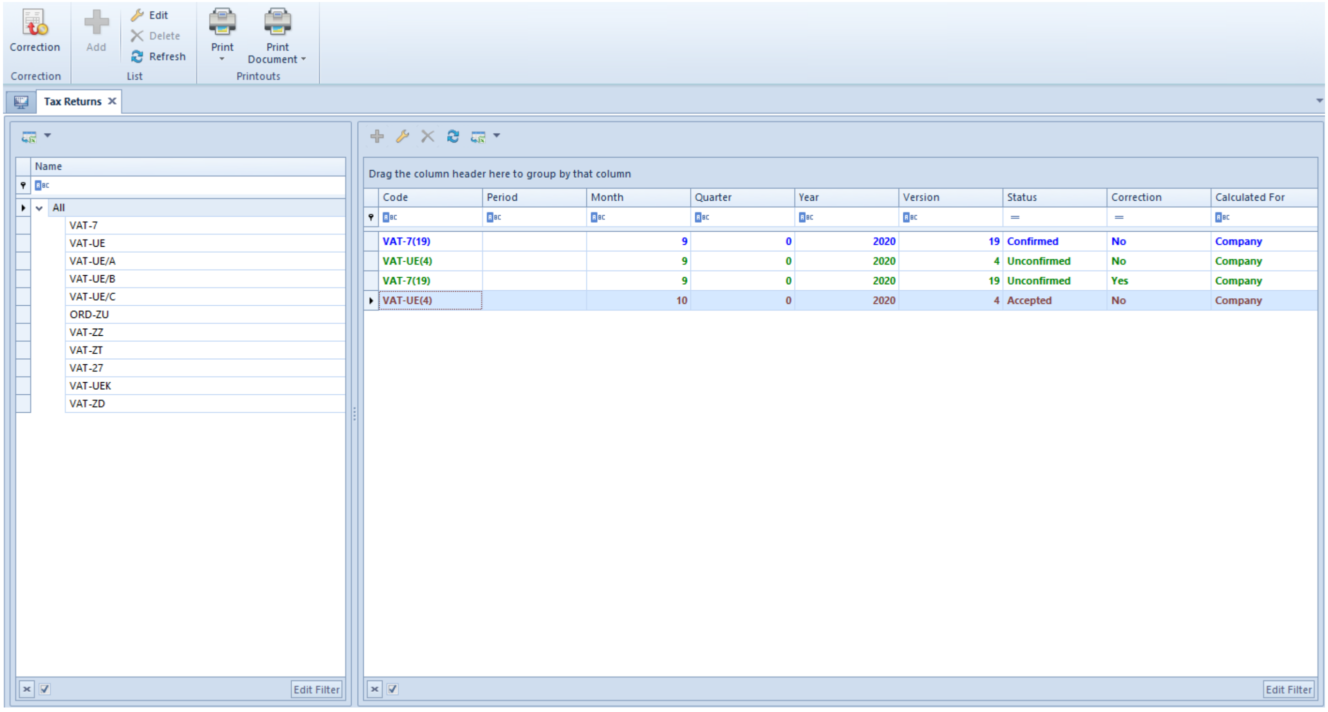
A user can calculate a tax return for:

- **Center of Company type** – VAT invoices of a given company are taken into account
- **The whole activity from the level of the main company** – all VAT invoices added to the system are taken into account

Tax returns are calculated on the basis of documents included in the VAT account, in accordance with applicable laws. Detailed information regarding definition of parameters can be found in article *<<Qualification of invoices to appropriate fields of tax return>>.* Both *Confirmed* and *Unconfirmed* VAT invoices are included in tax returns.

Tax returns are calculated in the system currency of a given company. If in child companies, different system currencies are set, it will not be possible to calculate a tax return in the main company. The following message will be displayed: *“Cannot calculate tax return for documents issued in different system currency.”*

The list of tax returns is available from the level of menu *Accounting,* under the button [**Tax Returns**].



List of tax returns

The list contains standard buttons which have been described in article <<Standard buttons>> and, additionally:

- [**Add**] – button active after selecting a tax return type: *VAT-7, VAT-EU, VAT-27*
- [**Correction**] – button active after selecting a tax return or a correction with *Accepted* or *Confirmed* status and without correction.
- [**ZD Notification**] – button available after selecting a VAT-7 tax return. Clicking on the button opens for editing a ZD notification document associated with a tax return. If there is no ZD notification generated to the tax return, the following message is displayed: *"No ZD notification is associated with this VAT-7 tax return." Zawiadomienie ZD."*

Description of ZD notification can be found in articles *<<List of ZD Notifications>>* and *<<Adding ZD notification>>.*

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>>

Qualification of invoices to appropriate fields of tax return

Parameters selected on an item of a VAT invoice which determine including of the document in a specific field of VAT-7/VAT-27/VAT-EU declaration:

- **National** – transaction type selected in *General* tab
  - Parameter values: *Country, TaxFree* (available on sales documents), *Customer is a taxpayer* (available on sales documents)
- **Intra-Community** – transaction type selected in *General* tab
  - Parameter values: *Intra-community delivery/purchase*, *Trilateral Intra-community Delivery/Purchase*, *Delivery Taxed Abroad* (available on sales documents), *Customer is a taxpayer* (available on sales documents)
- **Non-EU** – transaction type selected in *General* tab
  - Parameter values: *Import, Export* (available on sales documents), *Delivery Taxed Abroad* (available on sales documents), *Customer is a taxpayer* (available on sales documents)
- **VAT Deductions** – parameter available on purchase documents
  - Parameter values: *Yes, No, Conditionally*
- **VAT-7** – value of the parameter indicated if an item is to be included in the VAT-7 declaration
  - Parameter values: *Yes, No*
- **VAT-27** – parameter available on sales documents with *National* transaction type. Its value determines whether

a document item must or must not be included in a VAT-27 tax return. If a value *Customer is a taxpayer* is set in the field Domestic, value of the VAT-27 parameter will automatically be set to *Yes.*

  - Parameter values: *Yes, No*

- **VAT-EU** – parameter available for *Intra-community* transaction type. Its value determines whether a document item must or must not be included in a VAT- EU tax return.
  - Parameter values: *Yes, No*
- **Type** – parameter available for sales and purchase documents,
  - Parameter values: *Merchandises, Services, Costs, Fixed Assets, Means of Transport, Real Estate, Service payable to customer, Purchase of cash registers, Physical inventory*
- **Input Tax Correction** – parameter available on purchase documents
  - Parameter values: *Yes, No, Article 89b. 1 of the Act, Article 89b. 4 of the Act*
- **In Proportion** – parameter available on sales document. It is used for classifying a given sale as taxed or tax-exempt, which allows for calculating a sale structure indicator for completing a purchase related with tax-exempt and taxed sale.
  - Parameter values: *Include, Exclude, In the denominator only*
- **Output tax correction on intra-Community purchase of fuels** – parameter available on sales document for *EU* transaction type. It is used for classifying an invoice to the field of VAT-7 return relating to intra-community acquisition of motor fuels

Parameter values: *Yes, No*

Moreover, VAT invoice items are qualified to a given tax return on the basis of the date of tax return – the field In

VAT declaration on VAT invoice items. The user may select month and year of including an item in the tax return.

Settings of VAT parameters, required to include VAT invoice items into particular records of a VAT-7, VAT-27 nad VAT-EU tax return forms, are described in a document *Comarch ERP Standard Technical Newsletter – Tax Returns.*

Adding tax return and tax return correction

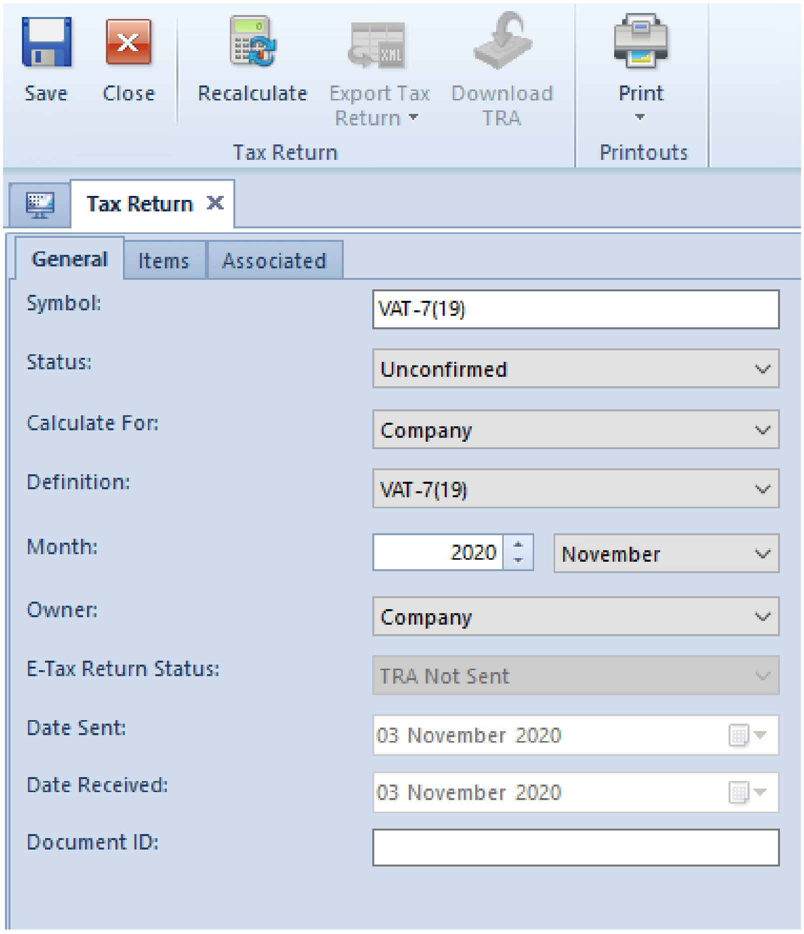
General information

In the menu of tax return form, there are <<standard buttons>> and, additionally:

- [**Recalculate**] – button active for tax returns and corrections with *Unconfirmed* status. It is used to calculate tax returns on the basis of VAT invoices.
- [**Export Tax Return**] – button active for tax returns with *Accepted* or *Confirmed* status. It used to export a tax return to the web portal of Polish Ministry of Finance
- [**Download TRA**] – button active after exporting a tax return. It is used for downloading Tax Return Acknowledgement.
- [**ZD Notification**] – button available for VAT-7 tax returns. Clicking on the button opens a ZD notification document associated with a tax return. If there is no ZD notification generated to the tax return, the following message is displayed: *“No ZD notification is associated with this VAT-7 tax return”.*

Calculation of tax return

To add a tax return, it is necessary, from the level of the menu *Accounting → Tax Returns*, select appropriate branch within which the declaration must be added (VAT-7, VAT-27, VAT-EU) and click on the [**Add**] button. A tax return form is opened.



Tab General of tax return

The form is composed of the following elements:

Tab *General*

Symbol – symbol along with tax return form number

Status – available options:

- *Unconfirmed:*
  - a tax return can be deleted without leaving a trace

        - it is not possible to generate a correction
    - *Accepted:*
        - it is possible to generate a correction
        - its status can be changed to *Unconfirmed* providing that no correction was generated to it
        - it is possible to change the status to *Confirmed*
        - a tax return can be deleted without leaving a trace
    - *Confirmed*
        - it is possible to change the status to *Confirmed* or *Unconfirmed*
        - it is possible to generate a correction
        - it is possible to export such a tax return

Calculate For – allows for selecting a center of *Company* type for which the tax return is to be calculated. If the *Parent Company* is selected in this field, the tax return will be calculated on the basis of documents of all the companies

Note
If VAT invoices of child companies are issued in different system currencies, it will not be possible to recalculate a tax return for the parent company.

Definition – indicates the definition of tax return form. By default, the definition of the form valid in the period for which a tax return is being recalculated, is set.

Month – month and year for which a tax return is recalculated

Owner – company to which a user adding a tax return is logged-in. When adding a tax return in the Parent Company, it is possible to calculate a tax return including VAT invoices of all subsidiary companies or only for a selected company.

E-Tax Return Status – depending on e-Tax Return status, this field presents appropriate value:

- *TRA Not Sent*
- *Sent/TRA Being Processed*

- *Sent/TRA Not Received*
- *Sent/TRA Received*
- *Sending Error*
- *Rejected*

Date Sent – date of the last sending of e-Tax Return

Date Received – date of receiving Tax Return Acknowledgement (TRA)

Document ID – reference number of a tax return assigned during sending by the Ministry of Finance service

Tab *Items*

After a tax return is recalculated, this tab includes the items of tax return according to a selected form definition.

Information referring to payer details is retrieved from the company structure, from tab *Tax Returns* (*Configuration* → *Company Structure* → *Company* → *Tax Returns*). Detailed description of the tab *Tax Returns* can be found in article <<*Tax Returns Tab*>>

Additionally, in the case of VAT-7 declaration, in the field *Actual Coefficient* it is possible to specify a coefficient of taxable sales against total sales. This coefficient is calculated automatically on the basis of the data from the previous year however, the user may correct the value calculated by the system in appropriate item of the tax return form. After the coefficient is entered, a tax return should not be recalculated anymore.

Tab *Change History*

Detailed description of tabs can be found in article <<Tab Discount Codes, Analytical Description, Attributes, Attachments and Change History>>.

Tab *Associated*

This tab contains all the attachments or corrections added to a given tax return.

The tab is the integral part of the source tax return. The source tax return is recalculated along with all its attachments. The period of recalculating attachments is always the same as that of the source tax return.

Available attachments:

- **For VAT-7 tax return**
  - *VAT-ZD* – generated if the taxpayer uses a bad debt relief allowing the creditor to recover part of the debt that he/she was obliged to pay to the tax office
- **For VAT-7 tax return correction**
  - *ORD-ZU* – justification for submitting correction to VAT-7 declaration
  - *VAT-ZD*

Sending tax return

After a tax return is accepted or confirmed, a user may export it to the Polish Ministry of Finance service along with all attachments with the use of [**Export Tax Return**] button. When sending a tax return of Correction type, ORD-ZU attachment is enclosed if field 13 of the ORD-ZU (*Justification Content*) is filled in.

The exported document will be saved in exchange file directory specified in the <<system configuration>> (*System → Configuration → Data Exchange → E-Tax Returns*) and sent to the Ministry of Finance portal.

When exporting a tax return, it is possible to select one of the options:

- **Unqualified Signature** – possible to select when VAT-7 or VAT-EU declaration is being sent by a natural person. If selected, the system displays form with data of the natural person specified in the configuration (*Configuration → Company Structure → Company → Tax Returns*). Additionally, it is necessary to provide TIN of a given person as well as the revenue amount for the last two years.
- **Qualified Signature** – possible to select when declaration is sent by a natural person or a taxpayer who is not a natural person. After selecting this option, a list of installed certificates is displayed.

The system allows also for downloading and printing a Tax Return Acknowledgement (TRA) with the use of the [**Download TRA**] button.

Tax return correction

A correction can be generated to a tax return, only if such a tax return has been accepted or confirmed.

In order to generate a tax return correction, it is necessary to mark the tax return or the last tax return correction and click on the [**Correction**] button. A new declaration is added, which has value *Correction* in the field regarding the purpose of submitting the form.

VAT-7 and VAT-27 tax return corrections contain all documents qualified to be included in the tax return in a given month, for that reason the correction has an integral character against the original tax return which was corrected.

Note
When generating a correction to a VAT-27 tax return, data from the correction of VAT-27 tax return should be compared with the date from the original VAT-27 tax return and in case it is changed, a value *Yes* should be selected by the record *Change*.

In VAT-EU tax return correction, the only items which are included in VAT-EUC document are those which have changed in section *Was* and *Is*. The system compares the date from the original VAT-EU tax return and the current data.

List of ZD Notifications

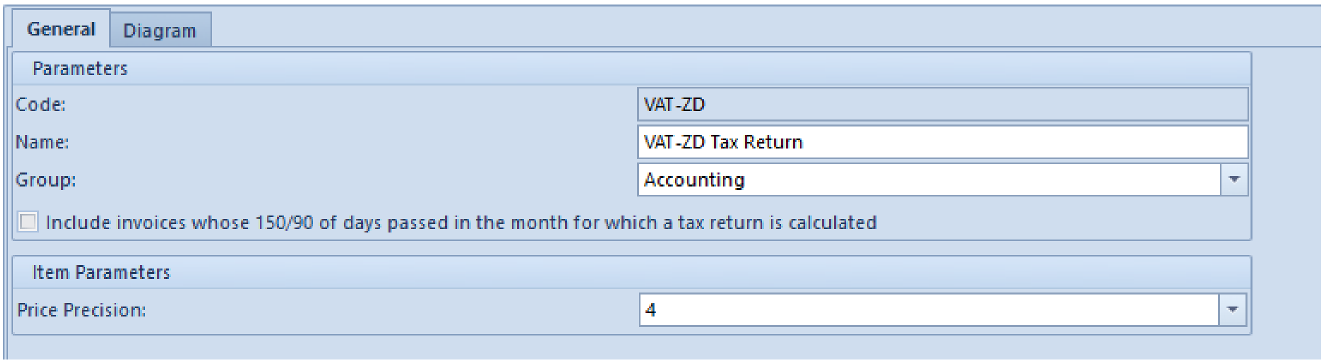
Note
The functionality is available in the Polish version of the system only.
According to the regulation of the Ministry of Finance, in order to recognize the bad debt relief, it is necessary to generate a VAT-ZD attachment (notification about the corrected tax base and the amount of tax due).

A ZD notification is used for listing all the invoices that fulfill all of the following conditions:

- invoice unpaid or partially paid
- it has already been 150 days since their due dates
- it has not been 2 years since the date of issue of the invoice
- transaction type: *National*
- *VAT-7 Tax Return* parameter *Yes*
- in the case of purchase in voices *VAT Deductions: Yes* or *Conditionally*
- *VAT-ZD* parameter *Yes* (with the possibility of changing it from the level of the document payment)
- *ZD Notification* parameter *No*
- parameter *Active Taxpayer* (checked)
- parameter *In liquidation* unchecked

Depending on the setting of the parameter *Include invoices whose 150/90 of days passed in the month for which a tax return is calculated* that is available in VAT-ZD document definition (*Configuration → Types → VAT-ZD* document), a ZD notification:

- lists the invoices in the case of which additional 150/90 days have passed since their due dates in the month for which the notification is being calculated – if the parameter is checked
- lists the invoices in the case of which additional 150/90 days have passed since their due dates in the month for which the notification is being calculated – when the parameter is checked

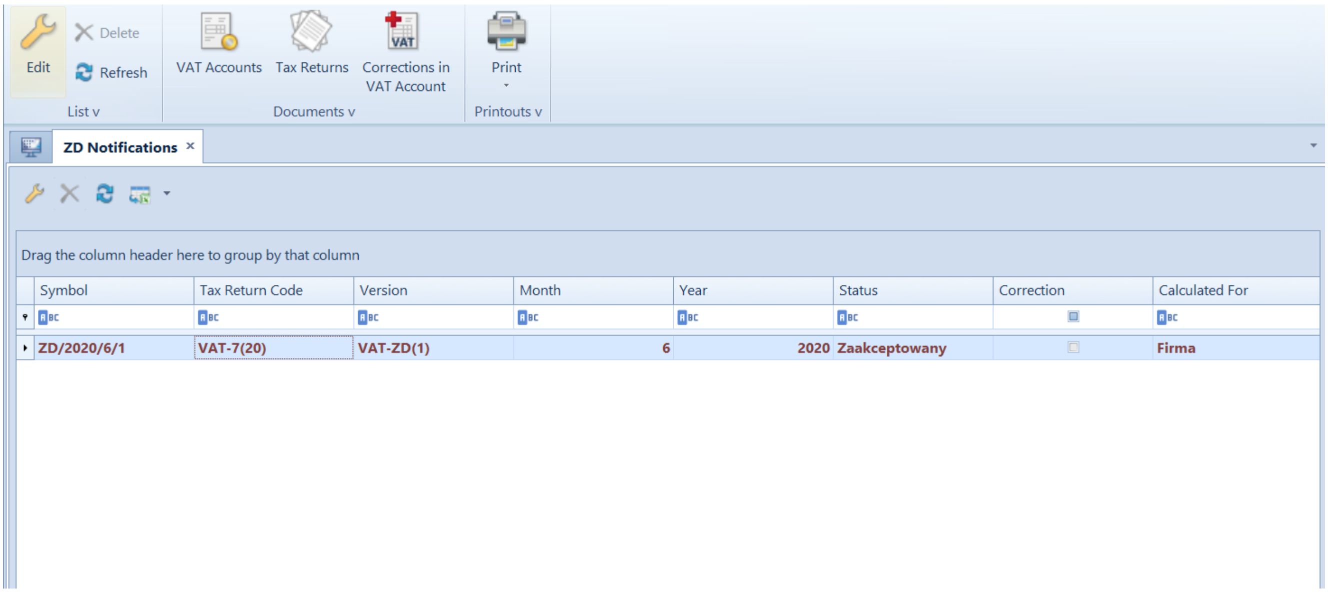


Parameter Include invoices whose 150/90 of days passed in the month for which a tax return is calculated

Example
An unpaid VPI issued on 11.16.2018 with due date specified to 23.11.2018. In February 2019, additional 90 days passed for the invoice to be included in a VAT-ZD notification, but it has not been added into that document.
During recalculation of VAT-7 tax return along with a VAT-ZD notification:

with deselected parameter *Include invoices whose 150/90 of days passed in the month for which a tax return is calculated* – the VPI will be listed in a VAT-ZD notification issued for the month of March with selected parameter *Include invoices whose 150/90 of days passed in the month for which a tax return is calculated* – the VPI will not be listed in a VAT-ZD notification issued for the month of March

The list of ZD notifications is available under the button [**ZD Notifications**] available in the menu *Accounting*.



List of ZD Notifications

The list contains <<standard buttons>> and, additionally:

- [**VAT Accounts**] – opens *VAT-ZD* tab in VAT accounts
- [**Tax Returns**] – opens the list of tax returns
- [**Corrections in VAT Accounts**] – button available upon selecting accepted or confirmed ZD notification on the list. It opens *ZD Notification Corrections* window, presenting correcting documents generated to a specific ZD notification with division into the following tabs: *Creditor, Debtor, Creditor – Paid Documents, Debtor – Paid Documents*

A ZD notification document can be deleted from the level of the list *ZD Notifications,* with the use of the button [**Delete**] or along with deleting the VAT–7 tax return to which it was generated.

The list of ZD notifications is composed of the following columns:

- **Symbol** – ZD notification symbol
- **Tax Return Code** – VAT-7 tax return symbol
- **Version** – version of VAT-ZD attachment form
- **Month** – month of recalculation of notification
- **Year** – year of recalculation of notification
- **Status** – notification status
- **Correction** – information whether notification is a correction
- **Calculated for** – center for which the notification is calculated

and columns hidden by default:

- **Correcting Documents** – information whether correcting documents were generated to the notification
- **E-Tax Return status** – information regarding the status of forwarding VAT tax return for which ZD notification was created
- **Creditor** – information whether a notification contains the tab *Creditor*
- **Owner** – ZD notification owner

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>>

Adding ZD notification

General information

A ZD notification can be:

- **Generated during the first recalculation of a VAT-7 tax return**

During the first recalculation of a VAT-7 tax return the following message is displayed: *"Would you like to generate a ZD notification?".* A user can deny the operation by selecting the option *No*, in which case a ZD notification will not be generated or accept the operation by selecting the option *Yes,* in which case a ZD notification will be generated as unconfirmed, provided that there are documents in the system, which fulfill the conditions of including them in the ZD notification. If this being the case, the value of the field *Notification about corrected tax base and the amount of tax due (Zawiadomienie o skorygowaniu podstawy opodatkowania oraz kwoty podatku należnego (VAT-ZD)* of the tax return VAT-7(17) be automatically set to *Yes.* If none of the documents fulfills the conditions of inclusion in ZD notification at the time of recalculating the tax return VAT-7 (17), a notification will not be generated and the following message will then be displayed: *"There are no documents in the system that satisfy statutory criteria of inclusion in ZD notification. A ZD notification has not been generated".*

- **Generated after selecting value *Yes* in appropriate tax-return field**

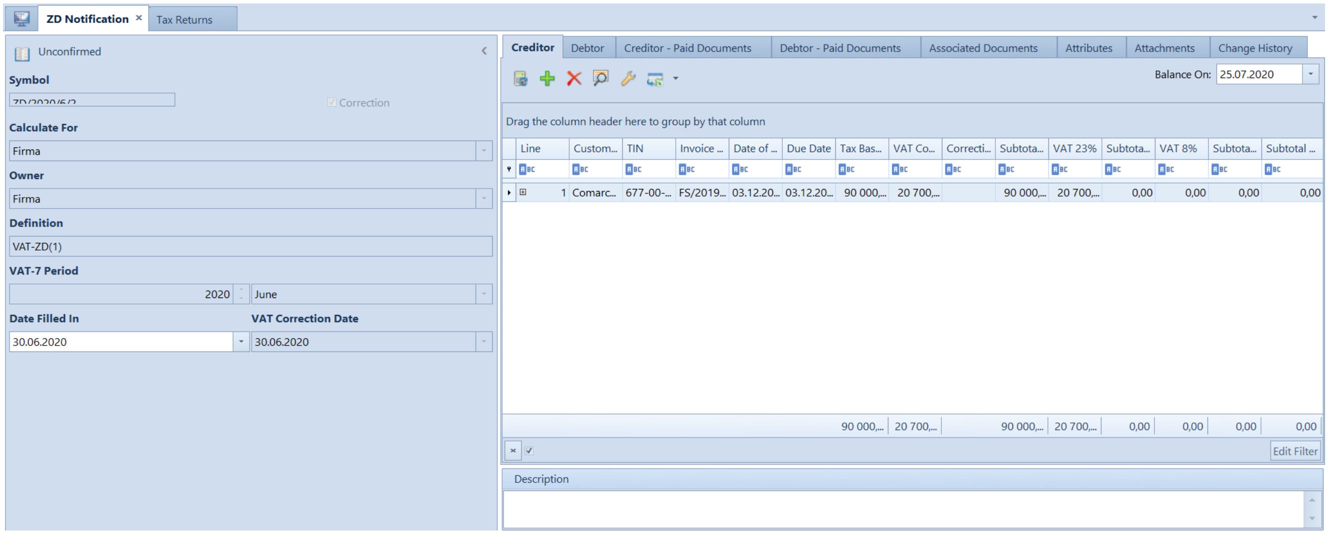
In case ZD notification is not generated during first recalculation of VAT-7 tax return, it is possible to generate it by selecting the option *Yes* in the column Value in the field *Notification about corrected tax base and the amount of tax due* of the VAT-7(17) tax return and then recalculating the tax return.

Note

ZD notifications being calculated for the periods from January 2019 will list the documents in the case of which it has already been 90 days since they due dates. ZD notifications being calculated for earlier periods will list the documents in the case of which it has already been 150 days since they due dates.
Only invoices are included in the notification, correcting documents are not taken into account. Each invoice is listed in as many records as there are payments.

Note
Open (not compensated) correcting invoices are not included in a ZD notification. They must be compensated with an invoice and the remaining unpaid amount of the invoice must only be reported.
If an invoice payment is included in a ZD notification, it is not possible to:

- divide the invoice payment
- change the invoice's due date
- change the payment's entity
- delete the invoice from the system



ZD notification form

In the menu of the window *ZD Notification*, there are standard buttons and, additionally:

- [**Recalculate All**] – button active for unconfirmed notifications. It recalculates all the tabs of a ZD notification.
- [**Accept**] – button active for unconfirmed notification
- [**Accept**] – button active for unconfirmed and accepted notification
- [**Open**] – button active for accepted notification It allows for restoring *Unconfirmed* status for a notification.
- [**Generate Correcting Documents**] – allows for generating lacking correcting documents
- [**Recalculate**] – button active for unconfirmed notification It recalculates currently open tab of a ZD notification.
- [**Add**] – button active for unconfirmed notification. It opens *VAT-ZD* tab in VAT accounts filtered to those documents that <<can be included in ZD notification>>.
- [**Delete**] – button active for unconfirmed notification after selecting an invoice. It deletes selected items.
- [**Edit**] – button active after selecting an invoice. After clicking on the button, a list of the following options becomes available:
    - *Edit Document* – opens VAT invoice form for a selected item
    - *Edit Payment* – opens payment form for a selected item
    - *Edit correction* – opens VAT invoice form of a correction generated for a selected item
- [**Taxpayer Status**] – button active for unconfirmed notification. After selecting the button, in a currently opened tab an additional column *Active Taxpayer* is added and the taxpayer status will be verified on the day of verification according to the settings on customer/vendor form. If the customer/vendor is no longer an active taxpayer on the day of recalculating the notification, then he/she should not be included in the notification and the records relating to such

customer/vendor must be deleted.
- [**VAT Accounts**] – opens the list of VAT accounts in the *VAT-ZD* tab
- [**Tax Returns**] – opens the list of tax returns
- [**Corrections in VAT Accounts**] – button available upon selecting accepted or confirmed ZD notification It opens the *ZD Notification Corrections window*, presenting correcting documents generated to a specific ZD notification with division into the following tabs *Creditor, Debtor, Creditor – Paid Documents, Debtor – Paid Documents.*

ZD notification form is composed of the following elements:

Side panel

Status – ZD notification can receive on the following statuses: Unconfirmed, Accepted, Confirmed

Symbol – ZD notification number, cannot be edited by the user

Correction – it is selected if ZD notification is generated to the correction of VAT-7 tax return; otherwise, the parameter is deselected

Calculate For – non-editable field, its value is completed based on the field *Calculate For* of VAT-7 tax return to which a ZD notification has been generated

Owner – non-editable field, its value is completed based on the field Owner of VAT-7 tax return to which a ZD notification has been generated

Definition – field for selecting the definition of VAT-ZD attachment form. By default, the definition valid in the period for which a tax return is being calculated, is set.

VAT-7 Period – non-editable field completed on the basis of the field Month in VAT-7 tax return to which a ZD notification has been generate

Date Filled In – completed on the basis of the field Date Filled In in VAT-7 tax return to which a ZD notification has been generated. It is editable until the ZD notification is accepted or confirmed.

VAT Correction Date – non-editable field completed with the last day of the month for which VAT-7 tax return was calculated, to which a ZD notification has been generated.

Tab *Creditor*

This tab presents the list of sales invoices which fulfill the statutory criteria of including them in a ZD notification and will be the basis for generating corrections of tax base and output tax.

This tab is visible if value in the field *Notification about the corrected tax base and the amount of the output tax (VATZD))* of VAT-7 tax return, is set to Yes.

On the basis of the data from this tab, a VAT-ZD attachment is generated and then sent via the Internet to the Tax Office. If the tab *Creditor* is not visible or it does not contain at least one invoice, a VAT-ZD attachment is not generated.

This tab is recalculated according to the field *Balance On* which value is, by default, set to the 25th day of the next month for which the notification is being submitted. If date in the field Balance On is changed, it is necessary to recalculate the tab.

Tab *Debtor*

This tab presents the list of purchase invoices which fulfill the statutory criteria of including them in a ZD notification and will be the basis for generating corrections of tax base and input tax

This tab is recalculated according to the field *Balance On* which value is, by default, set to the last day of the month for which the notification is being submitted. If date in the field *Balance On* is changed, it is necessary to recalculate the tab.

Tab *Creditor – Paid Documents*

This tab presents the list of sales invoices which either were listed in a ZD notification, in the *Creditor* tab, as unpaid within 150 or 90 days since their due dates and correcting documents were generated to them or value Beyond the system was selected on their payments in the *VAT-ZD* field. Once these sales invoices are partially or entirely paid, they are qualified again in the ZD notification in the *Creditor – Paid Documents* tab.

This tab is recalculated according to the field *Balance On* which value is, by default, set to the last day of the month for which the notification is being submitted. If date in the field *Balance On* is changed, it is necessary to recalculate the tab.

Tab *Debtor – Paid Documents*

This tab presents the list of sales invoices which either were listed in a ZD notification, in the *Creditor* tab, as unpaid within 150 or 90 days since their due dates and correcting documents were generated to them or value *Beyond the system* was selected on their payments in the *VAT-ZD* field. Once these sales invoices are partially or entirely paid, they are qualified again in the ZD notification in the *Debtor – Paid Documents* tab.

This tab is recalculated according to the field *Balance On* which value is, by default, set to the last day of the month for which the notification is being submitted. If date in the field *Balance On* is changed, it is necessary to recalculate the tab.

Tab *Associated Documents*

This tab presents the list of tax returns and correcting documents associated with ZD notification.

Tabs: *Attributes, Attachments, Change History*

Detailed description of tabs can be found in article <<Tab Discount Codes, Analytical Description, Attributes, Attachments and Change History>>.

Accepting ZD notification

In order to accept a ZD notification, it is necessary to click on the [**Accept**] button, placed in the *List* group of buttons. When accepting a ZD notification, the user decides whether to generate straightaway the documents correcting the tax base and value.

Correcting documents are generated as internal documents and are tagged with an uneditable parameter *VAT-ZD Correction* available in the side panel of the document. The parameter is not subject to edition. Correcting documents can also be generated by selecting the button [**Generate Correcting Documents**]. Correcting documents are generated separately for particular invoices.

Acceptance of ZD notification can be undone with the use of [**Undo Acceptance**] option, which changes document status back to Unconfirmed, provided that correcting documents have not yet been generated to it and that the VAT-7 tax return, to which the notification applies, is still unconfirmed. If correcting documents are generated to the VAT-ZD, they must first be deleted. The user can find correcting documents in VAT accounts or from the level of a ZD notification, by clicking on the [**Corrections in VAT Account**] button. The button opens the *ZD Notification Corrections* list, where it is possible to delete, preview, print or post correction documents.

Hint
Suggested VAT accounts and series for documents correcting tax base and value can be changed in the menu *Configuration → Company Structure → Company → Documents → ZD Notification →* tab *General* → section *Generation of Documents Correcting Tax Base and Tax Amount.*

Note
Upon generation of documents correcting tax base and value, it is necessary to recalculate the VAT-7 tax return so that these documents are also included in the tax return. Documents correcting tax base and value are also listed in relevant fields of SAF-T file.

Confirming ZD notification

In order to accept a ZD notification, it is necessary to click on the [**Confirm**] button, placed in the *List* group of buttons. ZD notification can be confirmed provided that correcting documents have been generated to it. As in the case of tax-return, once a TRA document is downloaded, the status of a ZD notification will be automatically changed to *Confirmed.*

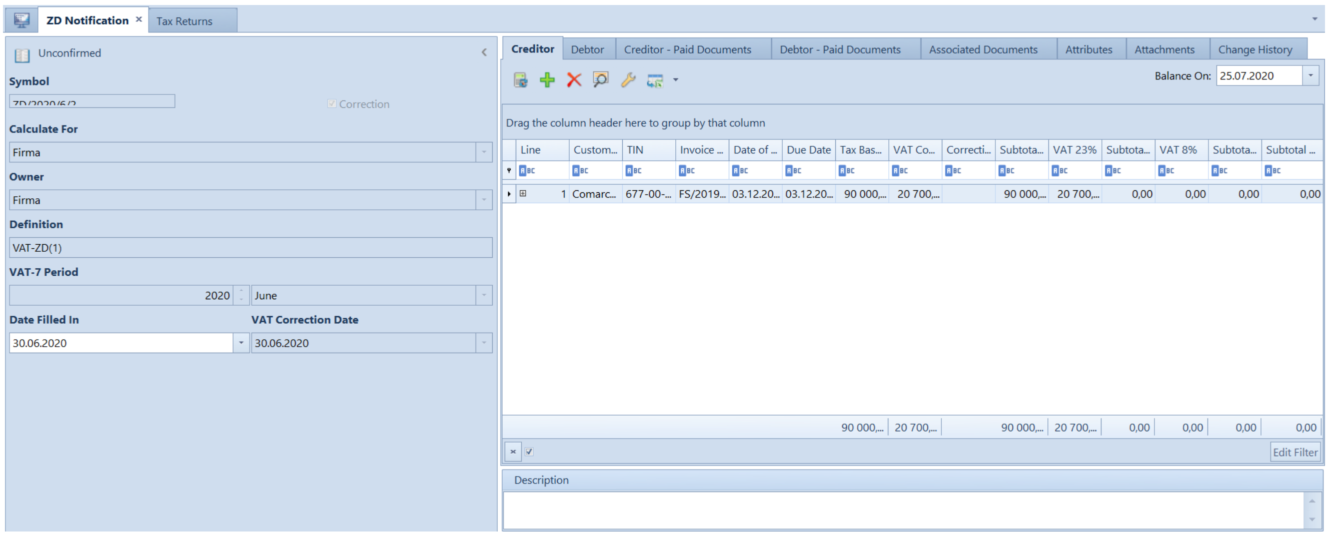
A confirmed ZD notification can be restored back to status Accepted with the use of option [**Undo Confirmation**] which is available on ZD notification list under the right mouse button. This operation can only be performed when VAT-7 tax return has not been confirmed.

Note
In case a ZD notification was not generated to a VAT-7 tax return, the notification status must first be changed to *Accepted*, then correcting documents must be generated and finally the tax return status must be changed. If ZD notification is not accepted, then it will not be possible to accept and confirm the VAT-7 tax return.

ZD notification correction

Along with a correction to VAT-7, a ZD notification correction is also generated, which in the document side panel is tagged with a non-editable parameter *Correction*. Similarly, as VAT-7 tax return correction, ZD notification correction is a holistic document. It lists all the documents qualified as to be included in a given month.

If a given document is already included in a ZD notification, it cannot be removed from ZD notification correction. The following message will be displayed: *"This document is included in the ZD notification [ZD notification number] and cannot be deleted."*



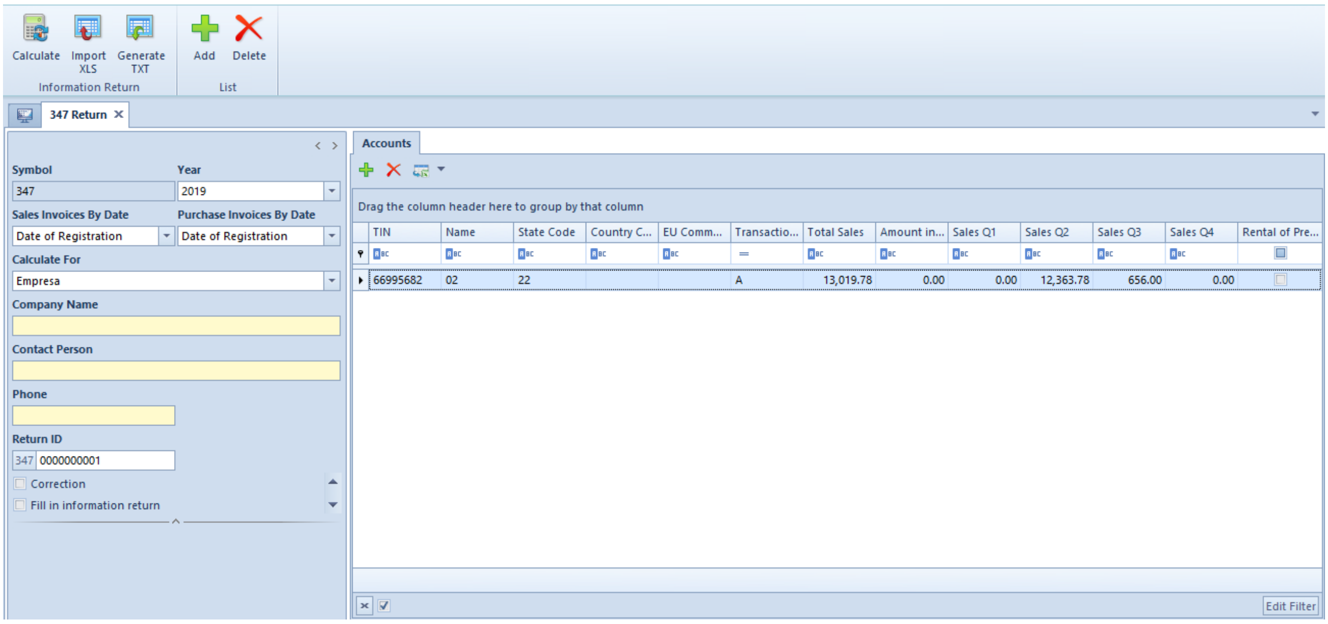
ZD notification correction form

Particular records in ZD notification correction are presented as *Before* and *Currently*. The system compares the data from the source notification and the current data. When correcting a ZD notification, the system generates documents correcting tax base and value only for those documents which have not been included in the notification or have changed in reference to a previous ZD notification.

347 Information return

Note
The functionality is available in the Spanish version of the system only.
A 347 information return is sent to an appropriate institution in order to provide details about transactions executed in a previous year.

To generate a 347-information return, go to the menu Accounting and select the option [**347 Information Return**].



347 return form

In the menu of 347 information return, there are standard buttons and, additionally:

- [**Calculat**e] – it is used to calculate tax returns on the basis of VAT invoices.
- [**Import XLS**] – allows for importing data from a file with .xls or .xlsx. extension. First row of the file to be imported should contain the names of columns by which

the data will be imported. The system allows for importing data also when there are items already added to the list.

- [**Generate TXT**] – button active if there are items added to the tab *Accounts.* Allows for saving the information return by generating a text file. The structure of a generated file is compatible with the required structure for submitting a return in an electronic form.

The form of 347 information return is composed of the following elements:

Side panel

Symbol – information and non-editable field

Year – field for selecting an accounting period for which a return must be calculated. The latest selectable accounting year is current year. A default year is always the year preceding current year. A default year is always the year preceding current year.

If a user changes the year for which to calculate an already calculated information return, the following message will be displayed: *"Changing the year will recalculate the return. Would you like to continue?"* with *Yes* or *No* respond options.

Sales Invoices By Date/Purchase Invoices By Date – field for determining the date by which to include sales/purchase invoices in the information return. Available options:

- ***Date of Registration, Date of Issue, Date of Sale*** – for *Sales Invoices By Date* field
- ***Date of Registration, Date of Issue, Date of Purchase, Date of Receipt*** – for *Purchase Invoices By Date* field

Calculate For – field for selecting a center for which a return must be calculated. A 347 return can be calculated only for the logged-on company. When a user is logged in to parent company, a return can be calculated for a selected company or parent company.

Company Name – mandatory field. A company name is by default displayed on the basis of the name of the customer/vendor associated with the company selected in field *Calculate For.* Company name can be changed in 347-return, but this alteration does affect the customer/vendor name on customer/vendor form.

Contact Person – mandatory field for selecting a contact person

Phone – mandatory field for providing a contact person's phone number

Return ID – declaration number. By default, it is set to 0000000001 and it is changeable.

Correction – used for marking return as a correction. Its selection activates an additional field *Previous Return ID* for providing the number of the 347-return to which a correction is being submitted.

Fill in information return – used for marking return as a complementary list of transactions which were not included in a previous return. Its selection activates an additional field *Previous Return ID* for providing the number of the 347-return to which a complementary return is being submitted.

Previous Return ID – field presented after selecting the parameter: *Correction* or *Fill in information return.* It is intended for providing the number of the 347-return to which a correction or a complementary return is being submitted.

Accounts tab

A 347 return can be calculated upon selecting the button [**Calculate**].

Calculated values present total consumer dealings in a given accounting period by quarters. Sales and purchase transactions are registered as separate records with a corresponding key *A* or *B*.

Records of 347 return are created on the basis of the following rules:

- if total value of VAT sales invoices and their corrections for a given customer in the year for which a return was calculated exceeds 3 005,06 EUR, a record with B key is generated
- if total value of VAT sales invoices and their corrections for a given customer in the year for which a return was calculated exceeds 3 005,06 EUR, a record with B key is generated
- if total cash CD transactions for a given customer in the year for which a return was calculated exceeds 6000,00 EUR, given transactions are listed in the column *Amount in Cash* in the record with B key, including VSI

The data on the list can be modified freely by a user (excluding *Total Sales* column).

The tab *Accounts* is composed of the following columns:

- **TIN** – customer's/vendor's TIN
- **Name** – mandatory field, customer/vendor name
- **Stat Code** – mandatory field, for national customers/vendors it is filled in with two first digits of the postal code of the default main customer/vendor address, for the others, the value is 99
- **Country Code –** field filled in only for customers/vendors different than national ones, on the basis of the TIN number prefix. If the prefix is not provided, then the field is filled in on the basis of the default main customer/vendor address.
- **EU Community Operator** – field filled in only for European Union customers with their TIN numbers

- **Transaction Key** – information whether a transaction is related to a purchase (A) or sales (B)
- **Total Sales** – total of sales with a given customer/vendor in the year for which the return is being calculated. The column cannot by edited.
- **Amount in Cash** – total value of CD transactions
- **Sales Q1, Sales Q2, Sales Q3, Sales Q4** – total value of transactions of a given type divided into quarters
- **Rental of Premises** – information whether transactions were related to the rental of premises