



EVALUATION OF BUSINESS TAX

Evaluate business documents presented to determine the correct gross receipts of the business relative to its declaration in their tax payments. It is also way of ensuring the proper collection of tax deficiencies as the case maybe.

Office or Division:	Examination Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Business owners or services			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Sales Declaration and Evaluation Form (SDEF)		City Treasurer's Office		
2.Current Year's Community Tax Certificate		Quezon City Treasurer's Office Other LGUs		
3. Preceding Year's Mayor's/Business Permit		Business Permit and Licensing Department		
4.Preceding Year's Tax Bills and Official receipts		City Treasurer's Office		
5 Preceding Year's Tax Bills and Official receipts		Other LGUs		
6.Preceding Year's Certified Breakdown of Sales, if there are two or more lines of business /2 or more branches		Business owner		
7.Preceding Year's Value Added Tax Returns, Percentage Tax Returns, whichever is applicable		BIR		
8.Preceding Year's Quarterly Income Tax Returns with proof of payment		BIR		
9.Preceding Year's Annual Income Tax Returns with complete set of Audited Financial Statement with proof of payment		BIR		
10.BIR Certificate of Registration		BIR		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Newly Registered Business: 1.Present the tax bill issued by the Business Permit Licensing Department under BOSS with the accomplish Simplified Business Application Form and other required documents	1.Evaluate the submitted documents and recommend for approval 1.1 Approve the tax bill		10 minutes	Evaluator Examination Division City Treasurer
2.Present the approved tax bill and pay the required amount 2.1Receive the official	2.Accept the approved tax bill, receive the payment and issue official receipt 2.1Advise the	Amount indicated in the Tax Bill	10 minutes	Collector Taxpayer's Payment Lounge



receipt and proceed to BPLD	taxpayer to proceed to BPLD			
Total			20 minutes	
Business operated for at least 1 year and the current assessment period is for the 1 st Quarter of the current year 1. Present accomplished Sales Declaration and Evaluation Form (SDEF) with complete documentary requirements	1. Evaluate the submitted documents and determine the taxable gross sales		5 minutes	Initial Evaluator Examination Division
	1.1 Assess and issue printed tax bill		5 minutes	Business Assessment Clerk
2. Receive the tax bill and submit with SDEF and complete documentary requirements	2.1 Review and verify tax bill assessment		5 minutes	Final Evaluator
3. Present the verified tax bill with SDEF and attached other documentary requirements	3.1 Recommend the approval of the Tax Bill		5 minutes	City Treasurer
	3.2 Approval of the tax bill for payment		5 minutes	Authorized representative from the City Mayor's Office
4. Present the approved tax bill for payment of business tax and pay the required amount	4. Accept approved tax bill and payment for the tax 4.1 Issue official receipt		5 minutes	Collector Taxpayer's Payment Lounge
Total			30 minutes	