



Tax Alert

SAT Requesting Bank Reconciliation

Recently, the Superintendency of Tax Administration -SAT- sent a mass email notification to taxpayers, requesting that they submit the Bank Reconciliation corresponding to the period of definitive annual settlement from 1 January to 31 December 2021.

SAT is giving taxpayers a term of 10 business days to submit it, counting from the day following the receipt of the notification.

Following is the format established for this purpose:

RECONCILIATION OF BANK BALANCES

ITEMS

(+) SALDO INICIAL SEGÚN BANCO

DEPOSITS

Accounts receivable from local customers

Accounts receivable from foreign customers

Accounts and documents receivable from local and foreign related parties (detail)

Company	Bank	Account No.
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Accounts receivable from partners

Partner's Name	Bank	Account No.
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Accounts receivable from employees

Customer advances

Interest earned

Transfers of funds between bank accounts (detail)

Bank	Account No.
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Other income (specify)

A TOTAL DEPOSITS OF THE PERIOD

(-) EXPENDITURES

Suppliers

Operating expenses

Prepaid expenses

Loans paid (detail)

Name	Bank	Account No.
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Payment of dividends (Detail the 10 most important, group the rest in a single line item)

Partner's Name	Bank	Account No.
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Accounts payable to partners (detail)

Partner's Name	Bank	Account No.
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Accounts payable to foreign related parties (detail)

Company	Bank	Account No.
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Accounts payable to foreign related parties (detail)

Company	Bank	Account No.
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Expenditure due to transfers of funds between bank accounts (detail)

Bank	Account No.
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Other expenditures (specify):

B TOTAL EXPENDITURES

FINAL BANK BALANCE (A - B)

ADJUSTMENTS

(+) Deposits in transit

(-) Outstanding checks

Others (specify)

RECONCILED BALANCE

FINAL BALANCE PER BOOKS

ADJUSTMENTS

(+) Income from interest earned

(-) Debit notes not entered in accounting

Other (specify)

RECONCILED BALANCE

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