

# Made a mistake on your return?


## Don't worry - there's a convenient fix!



This is a SARS Notice of Objection form for Personal Income Tax. It includes a barcode, assessment details, and a table for listing objections. The form is titled "SARS Notice of Objection Personal Income Tax".

Assessment Year	Assessment Number
2007	20070727

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**SARS**  
At Your Service

[www.sars.gov.za](http://www.sars.gov.za)

## Introduction

SARS has made the entire income tax return process simpler and quicker this year:

- We have reduced the number of individual income tax returns to only 2
- We've made it easier to complete a return
- We've made it easier to obtain a return
- We've made it easier to submit a return

And now we have simplified and improved the process of responding to your assessment (IT34) by introducing two new simple forms:

- **Request for Correction:** This is the form to be used if you made an error or omission on your return or if you believe SARS has captured your information incorrectly. It's only one page and you don't have to send in any supporting documents. Simply tell us what should have been captured on your return and we'll make the adjustment for you if necessary.
- **Notice of Objection:** This is the form to use when your information has been captured correctly, but you disagree with your assessment outcome. Simply tell us why you believe the assessment is incorrect and we will evaluate the objection and notify you of the result.

### Note:

These forms are only relevant for individual taxpayers who have submitted an IT12S or IT12C.

## When do you use these forms?

After submitting your income tax return for a specific tax year, SARS uses the information you provided to perform an assessment of your tax affairs for the year. We check how much tax you paid during the year – and how much you should have paid. We notify you of this assessment by sending you an IT34 which will be mailed to you (or if you eFiled we send it to your eFiling profile and send you an email or SMS to tell you it is available).

If you paid too much tax then the assessment reflects a “Due To You” amount and we issue you with a refund (subject to our risk validation.) If you paid too little, then the assessment reflects a “Due By You” amount which you are required to pay. If you disagree with the assessment, you are entitled to challenge it. There are two possible reasons why you might disagree with the assessment:

### **1. A mistake has been made on the return:**

You may have forgotten to include relevant information on your return, you entered the information incorrectly or you may have captured information incorrectly from your source codes. Or you believe that SARS captured the information incorrectly. In such cases you would complete a Request for Correction form.

### **2. The information is correct but you believe the outcome of the assessment is wrong:**

If you believe the assessment result to be incorrect based on a different interpretation of the Income Tax Act you may lodge an objection to the finding and request a second opinion. This is done by completing a Notice of Objection form.

## How do you submit the forms?

- If you want to print a copy of the form, click here (it'll take you to the Adobe download page). You need to then fill it in, sign it and drop it off at a SARS branch or post it to SARS (the address as indicated on your assessment).
- If you submitted your return via eFiling, login to the eFiling site, then click on Services. You will find a question about corrections and objections with a link taking you to the RFC and NOO forms.

## How to fill in the forms

- For both forms, the section at the top of the page is MANDATORY. You need to fill in the assessment centre which processed your return (reflected on your IT34). This could include eFiling as an option. You also need to complete the date of your assessment, your surname and initials, address, telephone numbers, e.mail, tax reference number, year of assessment, the reason for the Request For Correction. Here you must mark either “Revised declaration” – if you made an error or omission – or “Assessment Result Incorrect” – if you believe SARS made a processing/capturing error which affected the outcome. Don't forget to sign the form.

The image shows a screenshot of the SARS 'Request for Correction' form. A large red circle highlights the top section of the form, which is the mandatory information section. This section includes fields for Assessment Centre, Date, Surname, Initials, Address, Telephone Number, Home Telephone Number, Fax Number, Business Telephone, and Date of Assessment. There are also checkboxes for 'Revised Declaration' and 'Assessment Result Incorrect'. Below this section are two tables: 'INCOME REFLECTED ONLY IN ASSESSMENT RESULTING IN CORRECTION' and 'DEDUCTIONS REFLECTED ONLY IN ASSESSMENT RESULTING IN CORRECTION'. Each table has columns for 'Date of Income or Deduction', 'Amount', and 'Date of Assessment'.

The image shows two tax forms side-by-side. A large red oval highlights the top sections of both forms, which contain tables for reporting income and deductions. The forms are titled 'INCOME TAX RETURN' and 'NOTICE OF OBJECTION'.

- In the second half of both forms, details of the correction/objection you would like to highlight should be filled in where appropriate. Don't forget to include the relevant income source codes. Also on the Notice of Objection your specific grounds of objection should be written down in the space provided.

The image shows a tax form with a red arrow pointing to the 'GROUND'S OF OBJECTION' section. The form is titled 'NOTICE OF OBJECTION' and contains several sections for providing details of the objection, including a table for 'ADDITIONAL TAX AND INTEREST AND PENALTIES' and a large text area for 'GROUND'S OF OBJECTION'.

**Note:**

You must not submit supporting documents with either the Request for Correction or Notice of Objection. If supporting evidence is required, SARS will contact you for these documents.

## What happens next?

In the case of a Request for Correction, the form will be assessed and you will receive a revised assessment (a new IT34), should SARS be in agreement with your request.

In the case of a Notice of Objection, your objection will be assessed and, if it is accepted, you will receive a revised assessment in the form of a new IT34.

If the Request for Correction or Notice of Objection is rejected, you will be notified in writing of this. If you then wish to take your dispute further, you may use the existing dispute resolution process.

You can find out details by visiting SARS, calling the call centre or visiting [www.sars.gov.za/dr](http://www.sars.gov.za/dr)