



FIRS E-FILING PROCEDURE MANUAL

STAGE A

HOW TO GET USER ID TO USE AND ACCESS THE FIRS E-FILING PLATFORM

1. Obtain "e-filing Access Application Form" from any FIRS Tax Office nearest to you or download from FIRS website:
<http://www.firs.gov.ng/Tax-Management/Pages/ITAS-e-Filing-Platform.aspx>
2. Complete the form by nominating Officers or Agent that will represent your organization on tax matters
3. You will indicate on the form the access the nominee should have either to declare (file returns), view only or declare and view rights.
4. Upon returning the completed form to FIRS Tax Office where your tax matters are handled, the FIRS will use the information on the form to issue system generated Username and Password
5. The username and password are the only key that gives you access to the e-filing site to transact tax business with FIRS.
6. You are required to change your password upon first log-in
7. The platform is user-friendly, hence you will be promptly able to navigate your way through to filing completion
8. You can check your account balance, change relevant registration details and connect to tax office using customer center to make enquiries.
9. Registering for e-filing is similar to how you register for internet banking. You will not be able to use the e-filing platform if you have not registered with your tax office for e-filing.

Note: FIRS e-filing works best on google chrome or any version of internet explorer not less than version 9.

STAGE B

STEPS FOR RENDERING TAX RETURNS ON THE FIRS E-FILING PLATFORM

1. After a successful login, you are positioned in your Home page in which you can see a summary of the declarations (i.e. tax returns) which need to be filed.
2. You are required to be in custody of either hard or softcopy of the return you want to file.
3. To start your declaration, you have two choices:
4. On the Home page either click on the View all declarations to be filed hyperlink or on the Taxpayer Service tab
5. The Tax Declaration page opens by default in the collapsed form
6. Click on "view all tax declaration" then click on the tax type for which you want to file and the tax period which are yet to be filed are displayed.
7. The expanded form is displayed and the "File now" hyperlinks are shown, for the relevant tax period
8. Click on the "File now" hyperlink,
9. The return page opens and relevant form lines are displayed. Then, Enter Line Details.
10. In this page you can enter the amounts for the required form lines in the filing currency previously authorised for the tax account for which you are filing or you can upload csv file
11. When you finish, click on the "Submit declaration" button. This brings you to a confirmation step where you can verify whether the entered amounts are correct or not.
12. If you are sure, then click on "Yes".for the returns to be submitted
13. Following this action, your declaration will be submitted to the tax office and the page showing "End Declaration Process" step is displayed.
14. Click on the hyperlink "here" and you are led to the View Filed Declaration page which gives you a summary of your declaration and
15. **document number** is displayed at the top right hand corner.
16. Copy the document number which is required at the bank to settle the tax liability.