

For Poll Questions

1. Which is incorrect about assessment?

a. It fixes the tax liability of a taxpayer

b. It is an action to collect a tax

c. If not contested within 30 days from receipt it becomes final and executory

d. It is void if done beyond the prescriptive period

2. Where a return is filed, as a general rule, the prescriptive period for assessment after the date the return was due or was filed, whichever is later, is within:

a. Three years;

b. Five years;

c. Ten years;

d. Fifteen years:

3. The Commissioner of Internal Revenue cannot:

a. Abate or cancel tax liability;

b. Compromise payment of internal revenue taxes;

c. Credit or refund taxes erroneously or illegally collected;

d. Compromise criminal aspect of tax violations if already filed in court.

4. Which of the following cases may not be compromised?

a. Delinquent accounts;

b. Cases under administrative protest after issuance of the Final Notice of Assessment to the taxpayer which are still pending in the BIR;

c. Civil tax cases being disputed before the courts;

d. Cases which become final and executory after final judgment of a court, where compromise is requested on the ground of doubtful validity of assessment

5. What is the prescriptive period of assessment of tax in case of false or fraudulent return?
- a. Within 3 years from the last date of filing required by law or actual filing of return, whichever is later.
 - b. Within 5 years from the discovery of falsity or fraud
 - c. Within 3 years from the discovery of falsity or fraud
 - d. Within 10 years from discovery of falsity or fraud.**

6. Where any national internal revenue tax is alleged to have been erroneously or illegally collected the taxpayer should first:

- a. File a claim for refund or credit;**
- b. File an action for refund with the Regional Trial Court;
- c. File an action for refund with the Court of Tax Appeal;
- d. File a suit against the Commissioner for the illegal collection.

For Pre-Test

1. Which of the following is correct?

- a. The taxpayer should file a protest, otherwise, the assessment becomes final and can no longer be questioned in court.**
- b. The taxpayer may file a protest anytime before the BIR collects the tax.
- c. The assessment should be made by the BIR within five years from the filing of the return
- d. The assessment shall include only the tax proper.

2. Within how many days must additional supporting documents be submitted?

- a. Fifteen days from filing of a request for reinvestigation
- b. Thirty days from filing of a request for reinvestigation
- c. Sixty days from filing of a request for reinvestigation**
- d. Ninety days from filing of a request for reinvestigation

For Post-Test

1. What is the effect on the tax liability of a taxpayer who does not protest an assessment for deficiency taxes?

a. The taxpayer may appeal his liability to the CTA since the assessment is a final decision of the Commissioner on the matter

b. The BIR could already enforce the collection of the taxpayer's liability if it could secure authority from the CTA.

c. The taxpayer's liability becomes fixed and subject to collection as the assessment becomes final and collectible.

d. The taxpayer's liability remains suspended for 180 days from the expiration of the period to protest

2. Which court has jurisdiction to determine if the warrant of distraint and levy issued by the BIR is valid and rule if the waiver of Statute of Limitations was validly affected?

A. City Courts

B. Regional Trial Court

C. Court of Tax Appeals

D. Court of Appeals