

## **Opinion of the fulfillment of fiscal obligations in the farmers**

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### **Abstract**

The tax authorities at the beginning of their training, have submitted a myriad of laws and regulations, where underlying obligations, which have to meet taxpayers depending on the regime that taxed, to these new dissipation, we have today present a new way of analyzing whether the taxpayer has complied with its obligations regardless of the regime are taxed. All taxpayers who pay tax under any regime, may request an opinion on compliance or 32-D. Compliance is a trade issued by the authority, Secretariat of finance and public credit, which consists of a general period of time report, informing the information not submitted, interim and annual taxpayer. In specific is going to present an analysis on farmers, where the regime that taxed is analyzed and which generates them, perform the procedure to the opinion on compliance. What is the or...?.

### **Tax, schemes, presentation of statements, management and informality**

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## Introduction

The 32 D or also called as "opinion to compliance", is a process that applies the tax authority, is to request the authority a report, of all the tax obligations that the taxpayer has to submit, existing of a period, of said taxpayer.

The 32 "D" is a fiscal state of the taxpayer in which it shows all the necessary information, of its current fiscal situation, in it the trade shows all the taxpayer's debts as monthly statements, informative declarations and annual declarations.

When a taxpayer wants to manage a procedure, loan to a private or government authority, or wishes to request a benefit or support, said stays request the taxpayer the 32 "D" format, in the same if he has fulfilled fiscally with the authority with its obligations, in this case to the Ministry of Finance and Public Credit.

In the event that a taxpayer has not complied with its obligations, it is informed that it has a certain period to regularize its fiscal situation, presenting what it has omitted, in a period.

Once the taxpayer has fulfilled its obligations, the Ministry of Finance and Public Credit in conjunction with the Tax Administration Service. Issues again an opinion where it comes out positive in favor of the taxpayer, indicating that it has fulfilled all its obligations and does not have pending with the tax authority, issuing an office.

The present investigation is developed with a taxpayer, is a farmer, and who is guided and supported, with accounting and tax orientation, for the application of the trade 32 "D" or Opinion to the Compliance of Fiscal Obligations, as social work for the benefit of the taxpayer.

## Theoretical framework

Part of the development of the present investigation, the concepts used in it were analyzed:

### Consulting

In its first study and analysis is:

The LXII Legislature of the honorable Congress of the Union, member of the Parliamentary Group of the Institutional Revolutionary Party, based on the provisions of articles 71, section II, of the Political Constitution of the United Mexican States; as well as 6, numeral 1, fraction I, 77 and 78 of the Regulation of the Chamber of Deputies of the Congress of the Union, submits to the consideration of this sovereignty, the present initiative with draft decree by which the article is reformed and added 32 D of the Fiscal Code of the Federation. (MEDINA, WWW.SAT.GOB.MX. 2017). Article 32-D of the Fiscal Code of the federation establishes the federal, centralized and parastatal public administration, together with the Attorney General's Office, in no case will they contract acquisitions, leases, services or public works with individuals, who are in charge of firm tax credits; that they have to their charge certain tax credits, firm or not, that are not paid or guaranteed in any of the ways allowed by this Code; and they are not registered in the Federal Taxpayers Registry; having expired the term to present some declaration, provisional or not, and with independence, in the same one, it turns out or not quantity to pay, this one has not been presented; or, for lack of compliance with the provisions of article 31-A of this Code in relation to submitting applications for federal registration of taxpayers, declarations, notices or reports, in digital documents with advanced electronic signature through the means, electronic formats and with the information indicated by the Tax Administration Service through general rules. (MEDINA, WWW.SAT.GOB.MX. 2017)

This legal provision of the tax code of the federation, seeks to prohibit taxpayers who are not up to date on their tax obligations, may be recipients or beneficiaries of contracts in the matter of acquisitions, leases, services or public works in charge of the dependencies and entities dependent on the federal government. To carry out the objective of these prohibitions, it is considered that the breach is not only fiscal obligations of a federal nature in tax matters, but also those obligations of a state and municipal nature and those corresponding to social security contributions. .

It also says, Article 32-D.

The Federal, Centralized and Parastatal Public Administration, as well as the Attorney General's Office, will in no case contract acquisitions, leases, services or public works with individuals that:

I. Have firm tax credits. II. Have in their charge certain tax credits, firm or not, that are not paid or guaranteed in any of the ways allowed by this Code. III. They are not registered in the Federal Taxpayers Registry. IV. Having expired the deadline to submit a statement, provisional or not, and regardless of whether or not it amounts to pay, it has not been submitted. The provisions of this section are not applicable in the case of omission in the presentation of statements that are exclusively informative. (RAMIREZ, 2015). The prohibition established in this article will not be applicable to individuals who are in the cases of fractions I and II of this article, provided that they enter into an agreement with the tax authorities in the terms established by this Code to cover installments, either as deferred payment or in installments, the tax debts that are in charge with the resources obtained by alienation, lease, services or public works that are intended to be contracted and that are not located in any other of the assumptions contained in this article.

For these purposes, the agreement will establish that the aforementioned agencies retain a part of the consideration to be informed to the federal treasury for the payment of the corresponding debts. The same obligation will have the federal entities when they perform these contracts with full or partial charge to federal funds. Individuals will be entitled to the granting of subsidies or incentives provided in the applicable laws, provided they are not located in the cases provided for in the sections of this article, except that in the case of fraction III, they are not required to register in the Federal Register of Taxpayers

The entities and dependencies that are responsible for the application of subsidies or incentives must refrain from applying them to persons who are located in the cases provided for in the sections of this article, except that in the case of section III, they are not required to register in the Federal Taxpayers Registry. Individuals who are entitled to the granting of subsidy or incentives and who are located in the cases of fractions I and II of this article, are not considered covered in these cases when they enter into an agreement with the tax authorities in the terms established by this Code for to cover in installments, either as deferred payment or in installments, the tax debts that are in their charge. When they are located in the cases of fractions III and IV, the individuals will have a term of fifteen days to correct their fiscal situation, from the day following that in which the authority notifies them of the irregularity detected. (RAMIREZ, 2015)

### **Argumentation**

With disposition in the article 32-D of the Fiscal Code of the federation it prohibits to the federal, centralized and parastatal public administration, also to the Attorney General of the Republic, to contract acquisitions, leases, services or public work to individuals that are not to the current fiscal obligations of a federal nature.

This prohibition is also extensive for states and municipalities with respect to contracting acquisitions, leases, services or public works to individuals who are not up to date with their fiscal obligations in federal matters.

On the other hand, many taxpayers, who are not aware of their fiscal obligations of character, such as payroll tax, property tax and additional taxes, are beneficiaries of contract awards in procurement, services and public works. , so it is considered convenient, necessary and appropriate to reform and add article 32-D of the Fiscal Code of the Federation in order to extend the prohibition, specifying the obligations must be accredited as fulfilled to be a candidate for the award of contracts in the matter of acquisitions, services or public works.

### **The Ministry of Finance and Public Credit Together with the Tax Administration Service**

Tells us.

#### **OPINION OF THE FULFILLMENT OF TAX OBLIGATIONS**

Tax Obligations Compliance Opinion: Online service through the SAT Portal and in its facilities, is an instrument through which taxpayers know their tax situation in accordance with article 32-D of the C.F.F. for purposes of contracting with the Federal Public Administration, to be a beneficiary of stimuli or any procedure that requires making subsidies or any procedure that requires to be performed.

To be able to issue the opinion of compliance in a positive sense, authority is necessary:

- That the taxpayer is registered in the RFC and that his password is active.
- That does not count firm fiscal credits.

- That he is aware of the fulfillment of all his fiscal obligations:

1. - Annual declarations of Income Tax and Multiple Informative Return, corresponding to the last four years, as well as IETU of the fiscal year 2013 only of that year in said case.
- 2.- Provisional ISR payments, withholding of income tax for salaries, final VAT and IEPS payments, DIOT for the year in which you request the opinion and in the last four years prior to this, as well as the provisional IETU payments corresponding to 2013, only that year in that case.
3. - Informative statements of IEPS referred to in rule 2.1.39, subsection a, numeral 2, second paragraph, of the Miscellaneous Fiscal Resolution for 2017.

#### **Justification**

Individuals and corporations that participate in bidding processes, and wish to be beneficiaries of stimuli and subsidies or go to carry out some fiscal procedure or obtain an authorization in the matter of taxes. It consists in requesting an official letter from the Tax Administration Service, and issuing an opinion on compliance with its tax obligations, as it is an indispensable requirement that farmers must meet, when they are located in the cases provided for in the fiscal ordinances. The Tax Administration Service issues an opinion on compliance in a positive sense or indicates the credits it has pending to its charge and / or declarations that it has to comply with; for this, the Tax Administration Service considers the situation of the taxpayer in the institutional electronic systems, checks that the consulted farmer is active and located in the RFC, that the farmer has presented the provisional payments of income tax, and withholdings for salaries, definitive payments of VAT and IEPS and the annual declaration, as well as if you have firm tax credits depending on the assumption, and that each farmer is in a different fiscal situation.

It is important to mention that the opinion of the fulfillment of tax obligations issued in a positive sense, towards the farmer, is valid for 30 calendar days from the date of issuance. In the last two decades, the policy of the primary sector corresponding to agriculture, livestock, fishing, forestry, apiculture and mining in Mexico has privileged farmers who represent no more than 10% of the total rural production units. 10% of rural production over 20 hectares receive 65% of the productive subsidies channeled by the federal government, while rural production with 5 hectares or less that represent 70% of rural production and contribute 40% of agricultural production and 60% of rural employment is national, they only receive 17% of the productive subsidies of special programs. Notwithstanding the above, it was assessed as an advance to various and different programs by the federal government, SAGARPA and SHCP, will have a program called S266, which will be applied for the fiscal year 2018, for all farmers in the country, this will clearly reflect the operation rules.

The S266 programs for 2018 represent an opportunity for the administration to change some subsidy policies for inequality and food dependency.

### Literary review

In rule of Operation of National Financial Support Programs for Agricultural, Rural, Forestry and Fishing Development to Access Credits and Promote Economic and Financial Integration for the Rural Development of the Country.

The National Agricultural, Rural, Forestry and Fisheries Development (formerly Financiera Rural), is a decentralized agency of the Federal Public Administration, sectorized in the Ministry of Finance and Public Credit, with legal personality and its own assets constituted in accordance with the Law Organic of the Rural Finance.

Published in the Official Gazette of the Federation on December 26, 2002 and amended by the Decree by which various provisions in financial matters are amended, added and repealed and the Law to Regulate Financial Groups is published in the Official Gazette of the Federal Government. the Federation on January 10, 2014, specifically to the Article Nineteenth where the name of the Organic Law of the Rural Finance is amended to become the "Organic Law of the National Agricultural, Rural, Forestry and Fisheries Development Financing", in whose article 1 is modified the name of the Entity to remain as it has been expressed at the beginning of this paragraph.

### Method

The present investigation is descriptive, not quantitative or experimental. It describes the process carried out by a taxpayer. An exploratory analytical research was carried out to have a broader vision of the situation in which it is administered, and it organizes fiscal-accounting. The form of taxation of a farmer is very different from any other natural person, since it has support from the federal government, which is located in the so-called administrative facility, consistent, in not presenting provisional information, nor the annual, is only required to report the total of their income received in the current year to the authority. You are only required to submit an information, called statement of information with third parties, which consists of presenting all the billed income received in a regular year, as long as your income has been greater than \$ 400,000.00 M.N. In the first exploratory study the qualitative method was used with the support of the observation technique, mainly the taxpayer, who has agricultural activity in a community of Salamanca, Gto.

Gathering useful information in the accounting and fiscal aspects, consists in keeping an accounting where all the sales of the seeds cultivated in different cultivation cycles are recorded, as well as recording all the expenses that it entails at the time of cultivation, mentioning also the expenses of the day laborers, and it is also an expense that involves the taxpayer.

### **Objective**

The object of the study is to know the causes involved that lead to farmers to obtain the form, making various approaches related to the problem they have in terms of compliance with their accounting and fiscal obligations, as well as identify the development of administrative activities.

### **Object of study**

The object of study, is, the taxpayer has agricultural activities in the community of Salamanca, Gto. The taxpayer is originally from the community of Salamanca, Gto. All his life he has lived there, he inherited the temporary farmland of his parents who in turn belonged to his grandparents, the man grows corn, sorghum, barley, all crops are seasonal, he has to wait for the season of time called Summer that is when it rains to do the cultivation of seeds and so on, wait for a temporary cycle to be able to carry out the cultivation of these seeds. Sometimes the farmer does a procedure to make an irrigation crop but this is very expensive. At the same time, analyze a procedure for the obtaining of some economic resource by some authority, federal, state or federal.

### **Instruments**

To obtain the information in this study, we took the case of a farmer who grows seasonal seed, and analyze the costs incurred in the growth of the seed, although you have in your favor the farmers that have administrative facilities before the authority, same that will be developed next.

A process was developed consisting of four parts, with the purpose of evaluating the administrative accounting process of the farmer, which consists of: organization, integration, development and application. Evaluating the same phases of the administrative process. The content of each instrument varies according to the assumption of the farmer to be evaluated:

a) For the Organization stage: it is aimed at organizing all the accounts of the entity, considering the revenues that are derived from the resources downloaded from government institutions in support of farmers, loans requested to financial institutions, and likewise from the sale of seeds generated from crop cycles, if any, or in the case of farmers, depending on their case. b) In the Integration stage: all incomes received in a regular accounting period are considered, the income received by the farmer. In this regime case, it is not necessary to keep a control per week and do not perform a concentrate per month, where all the information related to income is recorded, but if it is necessary to classify them, according to their type of origin derived from the activity, carried out as it is mentioned, and thus be registered, considering that it is not necessary to keep a diary book either. Since the farmer is with administrative facilities. c) In the Development stage: Once you have gone through the Organization and Integration stage, a table where it is displayed is developed in excel; considering only the income. For this purpose, another table is also developed where we record the expenditures that constitute them. d) In the last stage called application, is where we have the results thrown after having applied the corresponding procedure in accordance with the law, the calculation, for example you get the total income and expenses, in the case of expenditures are considered all the expenses generated for the cultivation of the seed or vegetable depending on the cycle.

Maintenance of facilities, purchase of articles or supplements, purchase of all types of fertilizers, payment of wages (day laborers or laborers) are the people who take care of the crop.

## Results

The development of the present investigation carried out. Practically it was developed in an existing administrative accounting process, to the taxpayer who carried his informal accounting where there was an incorrect procedure, there was no order in the incomes, expenses and diverse expenses and therefore a bad administration, planning, organization and control of the generated resources. As part of the study and analysis of the article, it is also to give support, social work in bringing accounting and tax to the farmer, also in the presentation of the multiple informative statement.

## Accounting information

The results obtained from the instrument that was applied, is obtained, from the consulted taxpayer, presents a formal accounting, in accordance with the existing provisions that govern our accounting system in our country, those disposed to the financial information standards.

## Final tax payments

At the same time, it involves submitting in due time and form your taxes corresponding to the periods to be declared, corresponding to the tax system that governs our country. For example, part of the accounting information is used as a sample, where it is based on keeping the accounts to a taxpayer. Thanking you for giving the information to the taxpayer.

## Accounting activity

The presentation of the accounting, among other things, is nothing more than the capture of the information collected during a regular and irregular accounting period due to its activity of the cultivation of seeds or vegetables

	ENERO-JUNIO	JULIO-DICIEMBRE
<b>INGRESOS</b>		
Apoyo de SAGARPA	\$ 50,000.00	\$ 50,000.00
Ventas de semillas	\$ 500,000.00	\$ 650,000.00
	\$ -	\$ -
	\$ -	\$ -
subtotal	\$ 550,000.00	\$ 700,000.00
IVA cobrado	\$ 1,120.00	\$ 1,040.00
Total	\$ 551,120.00	\$ 701,040.00
<b>EGRESOS</b>		
compra de semilla	\$ 1,500.00	\$ 1,500.00
pozo de agua	\$ 1,500.00	\$ 1,500.00
gago de jornaleros	\$ 4,500.00	\$ 4,500.00
gasolina	\$ 5,000.00	\$ 5,000.00
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Retenciones ISR honorarios	\$ -	\$ -
IVA retenido	\$ -	\$ -
IVA pagado mensual	\$ -	\$ -
	\$ 12,500.00	\$ 12,500.00
Total	\$ 538,620.00	\$ 688,540.00

Table 1 Accounting information

Information where a table shows a concentration of income, expenses and miscellaneous expenses, showing information with a better administration of the resources of a corresponding period.

trabajador	A
ingreso gravado	3800
(-) limite inferior	496.08
(=) excedente	3303.92
(*) % sobre excedente	0.06
(=) importe marginal	211.45
(+) cuota fija	9.52
(=) impto. determibado	220.97
(-) subsidio	382.46
(=) ISR a retener del mes	161.49
total neto a pagar	3961.49

Impuesto sobre nomina	
total de ing. pagados por sueldos y salarios	10.50
(-) total de ingresos x los que no se paga impuesto	0.00
(=) base	10.50
(*) tasa	0.02
(=) impuesto sobre nomina mensual	210.00 al mes

Table 2 Payments Salaries and Wages

There is a procedure for the calculation of the payment of an employee, in this supee is only informative, how should the calculation of the payment to a day laborer be done, the farmer is told how to keep the accounts but the farmer chooses to do analysis and later applylp. This information where an existing procedure for the payroll calculation is shown, where it can be applicable to each of the existing workers to the day laborer.

### Definitive payments of IRS

Based on articles 16 and 31 of the Organic Law of the Federal Public Administration; 33, section I, subsection g) of the Fiscal Code of the Federation; 14, section III of the Tax Administration Service Law; 8, first paragraph of the Internal Regulation of the Tax Administration Service; Ninth, sections XXIII and XLI of the Decree by which various provisions of the Law on Value Added Tax are amended, added and repealed; of the Law of the Special Tax on Production and Services; of the Federal Law of Rights, the Law on Income Tax is issued, and the Law on Corporate Tax at a Single Rate and the Law on Cash Deposits, published in the Official Gazette of the Federation, are repealed. December 2013 and 77 of the Regulation of the Law on Value Added Tax The farmer is exempt from filing income tax payments.

### Definitive VAT Payments

The farmer is exempt from filing income tax payments. You are only required to present an informative and it is annual called MULTIPLE INFORMATIONAL DECLARATION. It consists of presenting a list of all your clients to whom you gave a fan sale for the sale of seeds and for the total amount. There is a program called DIM, which is downloaded from the SAT page and there the customers are captured and with their sales made, then the information is encrypted to be valid by the SAT. Once fulfilled with the authority, the office can be issued, or pinion to the fulfillment of obligations.

### Accounting activity

#### Presentation of the DIOT

#### General information

#### Generate a new rfc of the Taxpayer

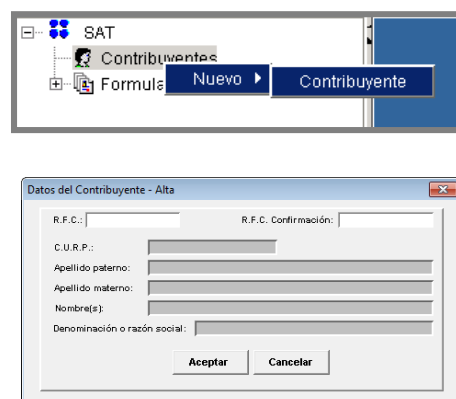


Figura 1

In the main window of the system, with the command "Taxpayer" is selected; the "New" option is chosen, and subsequent the "Taxpayer" instruction Subsequently, capture the general information of the Taxpayer. And finally select the "Accept" button. Once you send the encrypted and contained information of all the information in relation to VAT, you get the acknowledgment of receipt by the authorities.

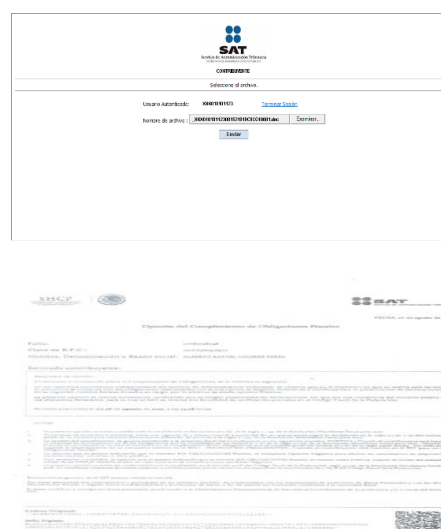


Figura 2



Obtaining the office 32-D, Opinion of the Compliance with Fiscal Obligations, can be observed in the office, it is a positive opinion, since it does not show in the same information pending to be presented by the taxpayer C. Alberto Rafael Aguirre Pérez. In the event that the 32-D, left negative, in the document would show the outstanding debts to be fulfilled, which would be bound by the taxpayer to comply. In this case the taxpayer can manage any type of procedure, with all types of dementias, governmental, state or municipal, to obtain any type of paperwork that may be; download your own resource in your favor, or request a loan. This accounting and tax information was given to the taxpayer free of charge, in gratitude for the information obtained, as social work for the development of this article.

## Discussion

According to the results of the research carried out to the farmers that in specific. The control of obligations can be analyzed, it is a process, where unpaid taxpayers are identified, omitted obligations and actions are determined to achieve compliance with the tax obligations of said taxpayer. Said processes, is to give a timely and timely follow-up to compliance, in the presentation of tax returns.

Obligations control monitoring considers:

1. An analysis is made of the list of obligated persons in the compliance structure, taxpayer with active periodic tax obligations and localized domiciles, registered in the RFC registry, according to the type of surveillance to be executed.
2. Taxpayers complied with and disregarded in the filing of their returns and / or payments of their periodic tax obligations are identified.
3. Separate taxpayers are separated according to the type of surveillance, considering the regime and type of periodic tax obligations and the contact channel through which the surveillance will be issued.

The fulfillment of fiscal obligations can be generated according to the farmer's fiscal situation in the following ways:

- Positive.- When the farmer is registered and up-to-date in complying with the obligations that are considered.
- Negative.-When the taxpayer is not up to date in complying with the obligations that are considered.
- Not registered.- When the taxpayer is not registered in the RFC.
- Registered without obligations.- When the taxpayer is registered in the RFC but has no tax obligations.

Based on sections XXIII and XLI of Article Ninth of the Decree by which various provisions of the Law on Value Added Tax are amended, added and repealed; of the Law of the Special Tax on Production and Services; of the Federal Law of Rights, the Law on Income Tax is issued, and the Law on Business Tax at a Single Rate, and the Law on Tax on Cash Deposits, published in the aforementioned Official body, on April 11, are repealed. December 2013, establish that the Tax Administration Service, through rules of a general nature, may grant administrative and verification facilities for compliance with tax obligations of primary sector taxpayers, it should be mentioned that farmers have administrative facilities. Same as facilitating the taxpayer not presenting information before the authority, but if the taxpayer receives more than \$ 400,000.00 per year, if he is obliged to submit the DIOT.

## Proposals

Part of the investigation, a proposal is made to the fiscal, state and municipal authorities, in order to facilitate harvests for farmers, it was possible to identify that sometimes the farmer lacks the knowledge to comply with the authorities in the fulfillment of obligations, we are ablendo of taxpayers who have approximately age for more than 70 years and sometimes women.

Without mentioning the existing requirements to comply with these obligations, derived from the investigation an invitation is made to the authorities, to be, more accessible with the requirements, an example, an 85-year-old person request an email and a memory, has to go to a stationery store, and sometimes does not have a family member to help them, it is unfair to behave like that with a person from that outpost. Only one procedure is mentioned, it is necessary to mention when you have to submit the DIOT. It is convenient that the authorities make a change in their protocol of attention, and they can make use of the technologies to be able to support these elderly people and it is necessary to mention those with disabilities that this is another issue. The situation raised in the present investigation; is that of all those farmers that are developed in this sector, they are considered areas of opportunity to design projects and strategies, that allow the support and growth of the same, that are carried out by the people who wanted and saw themselves in the need to deal with and better apply the accounting and fiscal provisions that are governed in our country by government agencies. Some of them can have a resounding success in our society and above all consider the impact they have on the livelihood of families in our society in a direct or indirect way in the realization of one or several activities proposed by the same companies. A basic and relevant factor that should be considered, these farmers, are enterprising people, whose attitude is very positive and honest without hesitation. Analyzing the results of the investigation, an attentive invitation is made to the federal, governmental and state tax authorities, be more accessible with the requirements since there are farmers by advanced age and do not have relatives for their support. And make a special treaty those taxpayers who are like intermediaries and pose as farmers,

From here, it is where we must leave to create support programs in government agencies, to strengthen a better tax culture.

## Conclusion

The purpose of this project was to provide an easy way to comply with tax obligations, as well as to address the simple way of presenting tax information, combined with this information it is necessary to develop the federal tax returns that still apply in our country according to the federal and government tax regulations,

It is important to mention that at the time of doing this investigation the C. Alberto Rafael Gutiérrez Pérez they did not count an accounting administration, they only received the income, from there the expenses were covered, when the farmer provided the accounting information, the existing procedures were applied according to the financial information norms and the fiscal dispositions, making a big difference in the administration of the resources of the farmer, how it was carried out previously and the way it is carried out today, and as a result it is shown that a better accountable organization, prepared to face the corresponding governmental dispositions and the new fiscal reforms in which we see ourselves exposed to contribute to the nation.

## Collaborators

C. Alberto Rafael Gutiérrez Pérez  
With address in the community of Puerto de Valle, municipality of Salamanca, Gto.

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