

SUBMISSION OF REQUIRED ATTACHMENTS:			
TAXPAYER/FILER	WHEN TO SUBMIT	MODE OF SUBMISSION	ATTACHMENTS <i>(only those applicable to the respective taxpayer)</i>
eBIRForms, eFPS and TSP Filers	<ul style="list-style-type: none"> ➤ Within fifteen (15) days from the date of electronic filing or the deadline of filing of the return whichever comes later ➤ In case of late filing, within fifteen (15) days from filing 	<ul style="list-style-type: none"> ➤ Online submission thru Electronic Audited Financial Statements (eAFS) System. 	<ul style="list-style-type: none"> • Filing Reference Number (FRN) as proof of eFiling in the eFPS (for eFPS Users/Filers) • Tax Return Receipt Confirmation as proof of eFiling in the eBIRForms (for eBIRForms Users/Filers) • Proof of Payment/Acknowledgement Receipt of Payment • Certificate of Independent CPA duly accredited by the BIR • Unaudited or Audited Financial Statements (AFS) • Notes to AFS • Statement of Management Responsibilities (SMR) • BIR Form No. 2307- Certificate of Creditable Tax Withheld at Source • BIR Form No. 1606 – Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset • BIR Form No. 2304 – Certificate of Income Payments not Subjected to Withholding Tax • System generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alphabetical List of Withholding Taxes (SAWT) thru esubmission@bir.gov.ph • Duly approved Tax Debit Memo • Proof of Foreign Tax Credits • Proof of Prior Year's Excess Credits • Proof of Other Tax Credits/Payments • BIR Form No. 1709 – Information Return on Transactions with Related Party <p>NOTES:</p> <ul style="list-style-type: none"> ➤ Since the AITR will be filed electronically, there is no need to have it stamped "Received". Instead, the Filing Reference Number (FRN) or the Tax Return Receipt Confirmation (TRRC) shall serve as proof of filing such AITR. ➤ The attachments to the AITRs, if there's any, shall be submitted electronically using the Electronic Audited Financial Statements (eAFS) System. The eAFS generated Transaction Reference Number (TRN)/ Confirmation Receipt shall serve as proof of submission by the taxpayer of the attachments to the BIR. ➤ Companies which filed their AFS through the BIR eAFS System, shall attached the system-generated TRN/Confirmation Receipt issued by the BIR, in lieu of the manual "Received" stamp per Memorandum Circular No. 1 Series of 2025 (MC No. 1 S.2025) of Securities and Exchange Commission (SEC). ➤ Manual submission of the attachments to the Large Taxpayers Office/Division or RDO or to the RCO, shall be allowed in case of system unavailability with a duly released advisory. Attachments shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income.

