

Additional Guidelines on the Use of the eAFS

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BIR REVENUE MEMORANDUM CIRCULAR NO. 82-2020	2
<i>Use of the electronic Audit Financial Statements (eAFS) System for the submission of attachments to the Income Tax Returns (ITRs)</i>	

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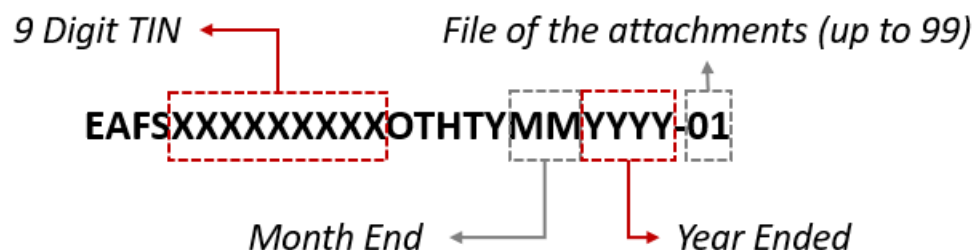
USE OF THE eAFS FOR THE SUBMISSION OF ATTACHMENTS TO THE ITR (FOR FISCAL-YEAR) AND THE QUARTERLY ITR

All concerned taxpayers availing the facilities of the eAFS System, whether or not registered under the Large Taxpayers Service, shall scan the required documents and comply with the following procedures:

- A. For submission of attachments to ITRs of taxpayers adopting the fiscal-year accounting period, the three (3) categories for each group of scanned documents for manually and electronically filed documents prescribed under the provisions of Item II of RMC No. 49-2020 shall still be still observed, except for the naming convention of the files, as follows:

File 1 - Income Tax Return	EAFSXXXXXXXXXITRTYMMYYYY
File 2 - Audited Financial Statements	EAFSXXXXXXXXXAFSTYMMYYYY
File 3 - Other Attachments	EAFSXXXXXXXXXOTHTYMMYYYY-01

Where:



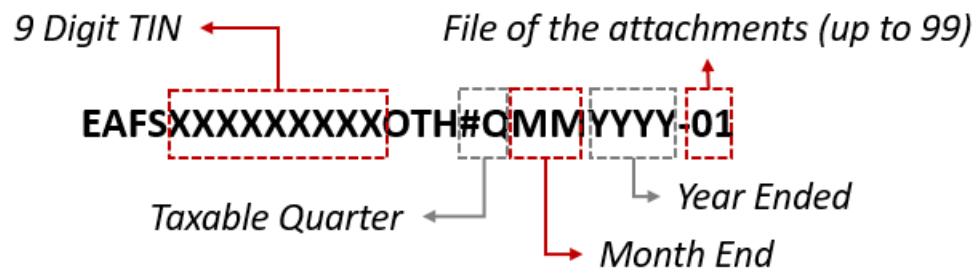
NB: Number of the attachments only for File 3

- B. For submission of attachments to the quarterly ITRs, the following documents shall be scanned and classified with their corresponding naming conventions of the files:

Document Group and File Name	Manually Filed	Electronically Filed
File 1 – EAFSXXXXXXXXXITR#QMMYYYY	Quarterly Income Tax Return (BIR Form No. 1701Q or No. 1702Q)	Filing Reference Number/Email Notification

Document Group and File Name	Manually Filed	Electronically Filed
File 3 – EAFSXXXXXXXXXOTH#QMMYYYY-01 <i>File size should not exceed 4.8 GB</i> In case of additional file: File 4 – EAFSXXXXXXXXXOTH#QMMYYYY-02	<ul style="list-style-type: none"> • Emailed Confirmation Receipt of SAWT in the eSubmission Facility • BIR Form No. 2307 • Tax Debit Memo • Others 	<ul style="list-style-type: none"> • Emailed Confirmation Receipt of SAWT in the eSubmission Facility • BIR Form No. 2307 • Tax Debit Memo • Others

Where:



NB: Number of the attachments only for File 3 and additional files

Taxpayers shall keep the original copies of the digitally submitted documents in accordance with Section 203 of the NIRC for the period, as prescribed under Revenue Regulations No. 17-2013. Provided that the same shall be presented, upon request, to the BIR.

Source:

Revenue Memorandum Circular No. 82-2020