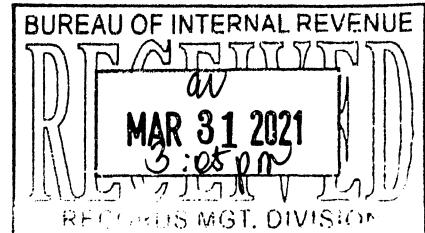




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



March 31, 2021

REVENUE MEMORANDUM CIRCULAR NO. 43-2021

SUBJECT : Prescribing the Revised Guidelines on the use of the Electronic Audited Financial Statements (eAFS) System, amending for that purpose Revenue Memorandum Circular (RMC) Nos. 49-2020 & 82-2020

TO : All Internal Revenue Officials, Employees and Others Concerned

This circular is being issued to provide for the revised guidelines in the use of the eAFS System in the submission of duly filed Income Tax Return (ITR) and its required attachments, including BIR Form No. 1709 and its supporting documents.

Accordingly, all concerned taxpayers submitting documents through the eAFS System shall scan the documents for submission and observe the following procedures:

A. For submission of attachments to the ITR, the following naming convention shall be observed:

File 1 – Income Tax Return : EAFSXXXXXXXXXITRTYMMYYYY

File 2 – Audited Financial Statements : EAFSXXXXXXXXXAFSTYMMYYYY

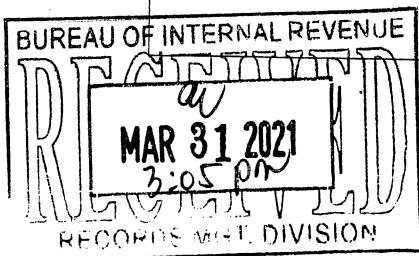
File 3 – Form 1709 and its attachments: EAFSXXXXXXXXXRPTTYMMYYYY

File 4 – Tax Credits: EAFSXXXXXXXXTCRTYMMYYYY-01

File 5 – Other Attachments : EAFSXXXXXXXXXOTHETYMMYYYY

Where : XXXXXXXXXX, is the 9-digit TIN
: TY is the placeholder for Taxable Year to identify it as annual submission; regardless if Fiscal or Calendar Year submission
: MM is the Month end of the Taxable Year
: YYYY is the Year Ended

<p><u>RR 34-2020; not applicable for Quarterly Submissions)</u></p>	<ul style="list-style-type: none"> • <u>Advance Pricing Agreements</u> • <u>Other Supporting Documents</u> 	<ul style="list-style-type: none"> • <u>Advance Pricing Agreements</u> • <u>Other Supporting Documents</u>
<p><u>File 4</u> <u>EAFSXXXXXXXXXTCRTYM</u> <u>YYYYY-01</u></p> <p><u>In case of additional file:</u></p>	<ul style="list-style-type: none"> • <u>Certificate of Creditable Tax Withheld at Source (BIR Form 2307)</u> • <u>Certificate of Final Tax Withheld at Source (BIR Form 2306)</u> • <u>Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316)</u> • <u>Withholding Tax Remittance Return on Sale of Real Property (BIR Form 1606)</u> • <u>Proof of Foreign Tax Credits, if applicable</u> • <u>Proof of other tax credits, if applicable</u> 	<ul style="list-style-type: none"> • <u>Certificate of Creditable Tax Withheld at Source (BIR Form 2307)</u> • <u>Certificate of Final Tax Withheld at Source (BIR Form 2306)</u> • <u>Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316)</u> • <u>Withholding Tax Remittance Return on Sale of Real Property (BIR Form 1606)</u> • <u>Proof of Foreign Tax Credits, if applicable</u> • <u>Proof of other tax credits, if applicable</u>
<p><u>File 4</u> <u>EAFSXXXXXXXXXTCRTYM</u> <u>YYYYY-02</u></p> <p><u>where:</u></p> <p><u>02 - 2nd file of other attachments; up to 99</u></p>		
<p><u>File 5</u> <u>EAFSXXXXXXXXXOTHYTM</u> <u>YYYYY</u></p>	<ul style="list-style-type: none"> • <u>Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable</u> • <u>Duly approved Tax Demit Memo, if applicable</u> 	<ul style="list-style-type: none"> • <u>Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable</u> • <u>Duly approved Tax Demit Memo, if applicable</u>



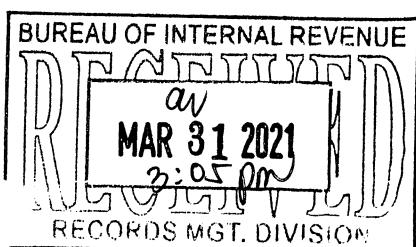
	<ul style="list-style-type: none"> • <u>Proof of prior year's excess credits, if applicable</u> • <u>For amended return, proof of tax payment and the return previously filed</u> • <u>Summary Alphalist of Wihholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), including report of electronic submission thru esubmission@bir.go v.ph, if applicable</u> • <u>Others</u> 	<ul style="list-style-type: none"> • <u>Proof of prior year's excess credits, if applicable</u> • <u>For amended return, proof of tax payment and the return previously filed</u> • <u>Summary Alphalist of Wihholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), including report of electronic submission thru esubmission@bir.go v.ph, if applicable</u> • <u>Others</u>
--	---	---

All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

caesar r. dulay

CAESAR R. DULAY
Commissioner of Internal Revenue

041900



SIGN HERE