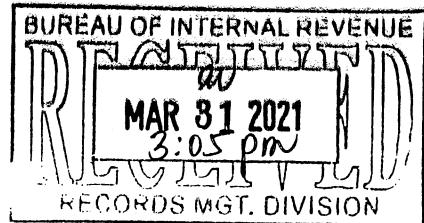




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



March 31, 2021

REVENUE MEMORANDUM CIRCULAR NO. 44-2021

SUBJECT : Amending Revenue Memorandum Circular (RMC) No. 76-2020 To Include Submission of BIR Form No. 1709 (Information Return on Transactions with Related Party) and Its Supporting Documents
TO : All Internal Revenue Officials, Employees and Others Concerned

For the guidance of all concerned, this circular is issued to amend pertinent provisions of RMC 76-2020 to include submission of BIR Form 1709 and its supporting documents through the eAFS System, to read as follows:

Q6. What is the manner of filing of the RPT Form and its attachments?

The RPT and its attachments shall be filed, at the option of the taxpayer, either at the RDO where the taxpayer is registered, or electronically through the eAFS System.

Q7. **When** is the deadline for submission of RPT Form and its attachments?

For manual filers who opt to submit manually, the RPT Form and its required attachments must be submitted together with the AITR and other required attachments at the Large Taxpayers (LT) Division/Revenue District Office (RDO) where the taxpayer is registered, if without tax payable, within fifteen (15) days from the statutory due date of filing the AITR or electronic date of filing of the AITR, whichever comes later; or through the Authorized Agent Banks (AAB), if with tax payable, on or before the statutory due date of filing the AITR.

For electronic filers who opt to submit manually, the hard copy of RPT Form and its required attachments must be submitted and stamped "Received" at the LT Division/RDO where the taxpayer is registered, within fifteen (15) days from the statutory due date of filing the AITR or electronic date of filing of the AITR, whichever comes later.

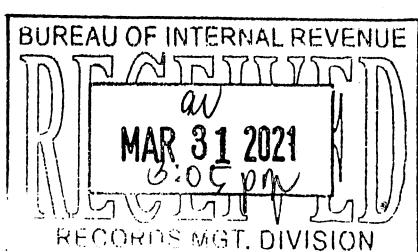
For taxpayers who opt to submit electronically through the eAFS System, regardless if manual or electronic filers, the email confirmation with a system generated Transaction Reference Number shall serve as proof of submission in lieu of the stamped "Received" at the LT Division/RDO had it been filed manually in the LT Division/RDO where the taxpayer is registered. Submission must be made within fifteen (15) days from the statutory due date of filing the AITR or electronic date of filing of the AITR, whichever comes later.

Q19. Are all contracts required to be attached? What if voluminous and multiple contracts are involved?

All contracts are required to be attached regardless of volume. In lieu of submission of hard copies of the required documents, the following shall be strictly observed:

- i. For taxpayers who opt to submit manually at the LT Division/RDO where the taxpayer is registered:
 1. xxx
 2. xxx
 3. xxx; and,
 4. xxx
- ii. For taxpayer who opt to submit electronically through the eAFS System:
 1. Scan the original copies of all attachments through scanning machine or device;
 2. Save the copies in PDF file format following the naming convention provided for in RMC No. 49-2020 as amended;
 3. Scan in PDF file format a sworn declaration, duly signed by the authorized representative of the taxpayer who has the custody of the original documents or has been involved in the preparation and signing of the original documents, stating that the soft copies of the required attachments to the RPT submitted electronically are the complete and exact copies of the original thereof which shall be made available during audit for verification purposes; and,
 4. Submit the PDF file under the "File 3 – BIR Form 1709 and its Attachments" upload box in the eAFS, observing the naming convention and file size limit provided for in RMC No. 49-2020 as amended or any subsequent issuance that may provide for a naming convention.

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



Caesar Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

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