REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

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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

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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.

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 : EAFSXXXXXXXXXXITRTYMMYYYY

File 2 – Audited Financial Statements : EAFSXXXXXXXXXXAFSTYMMYYYY

File 3 – Form 1709: EAFSXXXXXXXXXXRPTTYMMYYYY

File 4 – Tax Credits: EAFSXXXXXXXXXXTCRTYMMYYYY-01

File 5 – Other Attachments : EAFSXXXXXXXXXXOTHTYMMYYYY

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
: 01 is the first file of other attachments up to 99 **(applicable only for File 4 – Tax Credits)**

Example 1 – Taxpayer submitting for Calendar year 2020 (ended December 31, 2020); with TIN 123-456-789

File 1 – EAFS123456789ITRTY122020
File 2 – EAFS123456789AFSTY122020
File 3 – EAFS123456789RPTTY122020
File 4 – EAFS123456789TCRTY122020-01
File 5 – EAFS123456789OTHTY122020

Example 2 – Taxpayer submitting for Fiscal year ended October 31, 2020; with TIN 987-654-321

File 1 – EAFS987654321ITRTY102020
File 2 – EAFS987654321AFSTY102020
File 3 – EAFS987654321RPTTY102020
File 4 – EAFS987654321TCRTY102020-01
File 5 – EAFS987654321OTHTY102020

B. In submitting the attachments to the ITR, the following documents shall be scanned and classified with the corresponding naming conventions of the files:

Document Group and File Name	**Manually Filed**	**Electronically Filed**
File 1 EAFSXXXXXXXXXXITRTYMMYYYY	• xxx	• xxx
File 2 EAFSXXXXXXXXXXAFSTYMMYYYY **(not applicable for Quarterly Submissions)**	Audited Financial Statements compose of the ff: • xxx	Audited Financial Statements compose of the ff: • xxx
File 3 **EAFSXXXXXXXXXXRPTTYMMYYYY** **(mandatory for taxpayers required under Section 2 of RR 34-2020; not applicable for Quarterly Submissions)**	• **BIR Form 1709 (Information Return on Transactions with Related Party)**	• **BIR Form 1709 (Information Return on Transactions with Related Party)**
File 4 **EAFSXXXXXXXXXXTCRTYMMYYYY-01**	• **Certificate of Creditable Tax Withheld at Source**	• **Certificate of Creditable Tax Withheld at Source**

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In case of additional file: File 4 EAFSXXXXXXXXXTCRTYMMYYYY-02 where: 02 - 2nd file of other attachments; up to 99	(BIR Form 2307) • Certificate of Final Tax Withheld at Source (BIR Form 2306) • Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316) • Withholding Tax Remittance Return on Sale of Real Property (BIR Form 1606) • Proof of Foreign Tax Credits, if applicable • Proof of other tax credits, if applicable	(BIR Form 2307) • Certificate of Final Tax Withheld at Source (BIR Form 2306) • Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316) • Withholding Tax Remittance Return on Sale of Real Property (BIR Form 1606) • Proof of Foreign Tax Credits, if applicable • Proof of other tax credits, if applicable
File 5 EAFSXXXXXXXXXOTHTYMMYYYY	• Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable • Duly approved Tax Demit Memo, if applicable • Proof of prior year's excess credits, if applicable • For amended return, proof of tax payment and the return previously filed	• Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable • Duly approved Tax Demit Memo, if applicable • Proof of prior year's excess credits, if applicable • For amended return, proof of tax payment and the return previously filed

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	• **Summary Alphalist of Wihholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), including report of electronic submission thru esubmission@bir.gov.ph, if applicable** • **Others**	• **Summary Alphalist of Wihholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), including report of electronic submission thru esubmission@bir.gov.ph, if applicable** • **Others**

This Circular shall take effect immediately.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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