REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

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May 20, 2020

REVENUE MEMORANDUM CIRCULAR NO. 49-2020

SUBJECT : Providing Additional Options in the Acceptance and Processing of the Filed 2019 Income Tax Returns and Its Required Attachments and Providing Guidelines Thereon.

TO : All Internal Revenue Officials, Employees and Others Concerned.

This circular is being issued to provide options to taxpayers in the submission of the filed 2019 Income Tax Return and its required attachments. Accordingly, taxpayers may opt to submit said requirements through the Revenue Collection Officers (RCOs) or through the on line eAFS.

I. SUBMISSION THROUGH RCO

Taxpayers may submit the required attachments to the Annual Income Tax Returns to the Revenue Collection Officer nearest to them, notwithstanding Revenue District Office jurisdiction.

1. For income tax returns with payments made thru the online payment facility of the AAB, the RCOs/Cos shall:

   a. Stamp "Received" the returns;

   The attachments to the income tax returns shall be stamped only on the page of **the Balance Sheet, the Income Statement and Audit Certificate, if applicable**. The other pages of the financial statements and its attachments need not be stamped "Received". I**n case of corporations and other juridical persons at least 2 extra copies** of the Audited Financial Statements for filing with the Securities and Exchange Commission (SEC) should be stamped "Received" pursuant to Revenue Memorandum Order (RMO) Nos. 6-2010 and 13-2011.

   b. Batch and forward these returns and their respective attachments to the concerned Document Processing Division of the Revenue Region.

2. For income tax returns filed electronically, the RCOs/Cos shall accept and stamp "Received" only the copies of the Filing Reference Number generated from the eFPS/E-mail Confirmation from the eBIR Forms System and the Financial Statements following the above-mentioned procedures;

For accepted out-of-district returns and required attachments, theRCOs shall forward the documents to concerned Revenue District Offices.

II. SUBMISSION THROUGH eAFS

Any taxpayer, may submit the Filed ITR and its required attachments to the ITR on-line thru the eAFS system of the BIR. This may be accessed through the BIR webpage at www.bir.gov.ph by clicking the icon of the eAFS thereat.

The required attachments will be grouped into three (3) document files. Taxpayers must scan the documents and save them into PDF files, named accordingly before uploading them into the eAFS:

Document Group and File Name	Manually Filed	Electronically Filed
File 1 EAFSXXXXXXXXXITR2019 where: XXXXXXXXX – 9-digit TIN 2019 – taxable year	• Income Tax Return (BIR Form 1702 or 1701) stamped by AAB • Proof of Payment	• Filing Reference Number/Email Notification
File 2 EAFSXXXXXXXXXAFS2019 where: XXXXXXXXX – 9-digit TIN 2019 – taxable year	Audited Financial Statements compose of the ff: • Certificate of Independent CPA duly accredited by the BIR The CPA certificate is required if the gross annual sales, earnings, receipts or output exceed (3M) • Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules	Audited Financial Statements compose of the ff: • Certificate of Independent CPA duly accredited by the BIR The CPA certificate is required if the gross annual sales, earnings, receipts or output exceed (3M) • Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules



	Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS: • Taxes and licenses • Other information prescribed to be disclosed in the notes to FS • Statement of Management's Responsibility (SMR) for Annual Income Tax Return	Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS: • Taxes and licenses • Other information prescribed to be disclosed in the notes to FS • Statement of Management's Responsibility (SMR) for Annual Income Tax Return
File 3 EAFSXXXXXXXXXOTH2019-01 where: XXXXXXXXX – 9-digit TIN 2019 – taxable year 01 – 1st file of other attachments File size should not exceed 4.8 GB In case of additional file: File 4 EAFSXXXXXXXXXOTH2019-02 where: XXXXXXXXX – 9-digit TIN 2019 – taxable year 02 – 2nd file of other attachments	• Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304), if applicable; • Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307); • Duly approved Tax Debit Memo, if applicable; • Withholding Tax Remittance Return on Sale of Real Properties (BIR Form No. 1606) • Proof of prior year's excess credits, if applicable; • Proof of Foreign Tax 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 No. 2304), if applicable; • Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) ; • Duly approved Tax Debit Memo, if applicable; • Withholding Tax Remittance Return on Sale of Real Properties (BIR Form No. 1606) • Proof of prior year's excess credits, if applicable; • Proof of Foreign Tax Credits, if applicable; • For amended return, proof of tax payment and the return previously filed;

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	submitted Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru esubmission@bir.gov.ph, if applicable; • Proof of other tax payments/credit, if applicable; • Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316); • Others.	Report of electronically submitted Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru esubmission@bir.gov.ph, if applicable; • Proof of other tax payments/credit, if applicable; • Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316); • others

The eAFS will acknowledge successful submission by issuing a system generated Transaction Reference Number and by sending an email to the system user. This Transaction Reference Number shall serve as the proof of submission by the taxpayer, in lieu of the manual "Received" stamping. Provided that the taxpayer 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 17-2013. Provided further that the same shall be presented, upon request, to the BIR . For a detailed guideline on how to use the system, please refer to Annex 1 of this Circular.

All concerned revenue officials and employees are enjoined to observe the protocol on social distancing issued by the Inter-Agency Task Force and give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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