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

RECEIVED
AUG 11 2020
11:06 AM
RECORDS MGT. DIVISION

August 10, 2020

REVENUE MEMORANDUM CIRCULAR NO. 82-2020

SUBJECT : Prescribing Guidelines on the Use of eAFS System for the Submission of Attachments to the Income Tax Returns of Taxpayers with Fiscal-Year Accounting Period and in the Submission of Attachments to the Quarterly Income Tax Returns

TO : All Internal Revenue Officials, Employees and Others Concerned

---

Corollary to the applicable provisions of Revenue Memorandum Circular (RMC) No. 49-2020 on the use of electronic Audit Financial Statements (eAFS) System as an additional option in the manner of submission of attachments to the 2019 Filed Income Tax Returns (ITRs), this Circular is hereby issued to advise all concerned taxpayers that the eAFS System is likewise available for the submission of attachments to the ITRs of taxpayers with fiscal-year accounting period, as well attachments to the quarterly income tax returns.

Accordingly, 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 : EAFSXXXXXXXXXXITRTYMMYYYY

File 2 – Audited Financial Statements : EAFSXXXXXXXXXXAFSTYMMYYYY

File 3 – Other Attachments : EAFSXXXXXXXXXXOTHTYMMYYYY-01

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 for File 3 – Other Attachments)

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

AUG 11 2
11:06
RECORDS MGT. DIVIS

File 1 – EAFS123456789ITRTY122020
File 2 – EAFS123456789AFSTY122020
File 3 - EAFS123456789OTHTY122020-01

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

File 1 – EAFS987654321ITRTY102020
File 2 – EAFS987654321AFSTY102020
File 3 – EAFS987654321OTHTY102020-01

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 where: XXXXXXXXX - 9-digit TIN # - Taxable quarter covered by the attachments MM – Calendar month ending of the taxable quarter YYYY- Taxable year covered by the attachments	Quarterly Income Tax Return (BIR Form No. 1701Q or No. 1702Q)	Filing Reference Number/Email Notification
File 3 EAFSXXXXXXXXXOTH#QMMYYYY-01 where: XXXXXXXXX - 9-digit TIN # - Taxable quarter covered by the attachments MM – Calendar month ending of the taxable quarter YYYY- Taxable year covered by the attachments 01- 1st file of other attachments File size should not exceed 4.8 GB In case of additional file: File 4 EAFSXXXXXXXXXOTH#QMMYYYY-02 where: XXXXXXXXX - 9-digit TIN # - Taxable quarter covered by the attachments MM - Calendar month ending of the taxable quarter YYYY- Taxable year covered by the attachments 02- 2nd file of other attachments	• Emailed Confirmation Receipt of SAWT in the eSubmission Facility • BIR Form No. 2307 • Tax Debit Memo • Others	• Emailed Confirmation Receipt of SAWT in the eSubmission Facility • BIR Form No. 2307 • Tax Debit Memo • Others

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.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

J-5

036316

