



## REQUIRED ATTACHMENTS

### BIR FORM NO. 1700

- 1 BIR Form No. 1700; or  
Printed copy of BIR Form No. 1700 with Filing Reference Number (FRN) (for eFPS filed return); or  
Printed copy of BIR Form No. 1700 with the eMail Tax Return Receipt Confirmation received (for eBIRForms filed return);
- 2 Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316);
- 3 Waiver of the husband's right to claim additional exemption, if applicable;
- 4 Duly approved Tax Debit Memo, if applicable;
- 5 Proof of Foreign Tax Credits, if applicable;
- 6 For amended return, proof of tax payment and the return previously filed;
- 7 Proof of other tax payment/credit, if applicable;
- 8 Authorization letter, if filed by authorized representative.



## REQUIRED ATTACHMENTS

### BIR FORM NO. 1701

- 1 BIR Form No. 1701; or  
Printed copy of BIR Form No. 1701 with Filing Reference Number (FRN) (for eFPS filed return); or  
Printed copy of BIR Form No. 1701 with the eMail Tax Return Receipt Confirmation received (for eBIRForms filed return);
- 2 Certificate of independent CPA duly accredited by the BIR (The CPA Certificate is required if the gross quarterly sales, earnings, receipts or output exceed P 150,000);
- 3 Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:
  - a) Taxes and Licenses;
  - b) Other information prescribed to be disclosed in the notes to FS;
- 4 Statement of Management's Responsibility (SMR) for Annual Income Tax Return;
- 5 Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304), if applicable;
- 6 Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) or DVD-R containing the soft copies of the said BIR forms and a notarized Certification duly signed by the authorized representative, whichever is applicable;
- 7 Duly approved Tax Debit Memo, if applicable;
- 8 Proof of prior years' excess credits, if applicable;
- 9 Proof of Foreign Tax Credits, if applicable;
- 10 For amended return, proof of tax payment and the return previously filed;
- 11 System-generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alpha list of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru esubmission@bir.gov.ph, if applicable;
- 12 Proof of other tax payment/credit, if applicable;
- 13 Authorization letter, if filed by authorized Representative;
- 14 Waiver of the husband's right to claim additional exemption, if applicable.



## REQUIRED ATTACHMENTS

### BIR FORM NO. 1702RT

- 1 BIR Form No. 1702RT; or  
Printed copy of BIR Form No. 1702RT with Filing Reference Number (FRN) (for eFPS filed return); or  
Printed copy of BIR Form No. 1702RT with the eMail Tax Return Receipt Confirmation received (for eBIRForms filed return);
- 2 Certificate of independent CPA duly accredited by the BIR (The CPA Certificate is required if the gross quarterly sales, earnings, receipts or output exceed P 150,000);
- 3 Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:
  - a) Taxes and Licenses;
  - b) Other information prescribed to be disclosed in the notes to FS;
- 4 Statement of Management's Responsibility (SMR) for Annual Income Tax Return;
- 5 Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304), if applicable;
- 6 Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) or DVD-R containing the soft copies of the said BIR forms and a notarized Certification duly signed by the authorized representative, whichever is applicable;
- 7 Duly approved Tax Debit Memo, if applicable;
- 8 Proof of prior years' excess credits, if applicable;
- 9 Proof of Foreign Tax Credits, if applicable;
- 10 For amended return, proof of tax payment and the return previously filed;
- 11 System-generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alpha list of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru esubmission@bir.gov.ph, if applicable;
- 12 Proof of other tax payment/credit, if applicable.



## REQUIRED ATTACHMENTS

### BIR FORM NO. 1702MX

- 1 BIR Form No. 1702MX; or  
Printed copy of BIR Form No. 1702MX with Filing Reference Number (FRN) (for eFPS filed return); or  
Printed copy of BIR Form No. 1702MX with the eMail Tax Return Receipt Confirmation received (for eBIRForms filed return);
- 2 Certificate of independent CPA duly accredited by the BIR (The CPA Certificate is required if the gross quarterly sales, earnings, receipts or output exceed P 150,000);
- 3 Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:
  - c) Taxes and Licenses;
  - d) Other information prescribed to be disclosed in the notes to FS;
- 4 Statement of Management's Responsibility (SMR) for Annual Income Tax Return;
- 5 Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304), if applicable;
- 6 Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) or DVD-R containing the soft copies of the said BIR forms and a notarized Certification duly signed by the authorized representative, whichever is applicable;
- 7 Duly approved Tax Debit Memo, if applicable;
- 8 Proof of prior years' excess credits, if applicable;
- 9 Proof of Foreign Tax Credits, if applicable;
- 10 For amended return, proof of tax payment and the return previously filed;
- 11 System-generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alpha list of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru esubmission@bir.gov.ph, if applicable;
- 12 Proof of other tax payment/credit, if applicable.
- 13 Certificate of Tax Treaty Relief/Entitlement issued by the concerned Investment Promotion Agency (IPA)



## REQUIRED ATTACHMENTS

### BIR FORM NO. 1702EX

- 1 BIR Form No. 1702EX; or  
Printed copy of BIR Form No. 1702EX with Filing Reference Number (FRN) (for eFPS filed return); or  
Printed copy of BIR Form No. 1702EX with the eMail Tax Return Receipt Confirmation received (for eBIRForms filed return);
- 2 Certificate of independent CPA duly accredited by the BIR (The CPA Certificate is required if the gross quarterly sales, earnings, receipts or output exceed P 150,000);
- 3 Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:
  - c) Taxes and Licenses;
  - d) Other information prescribed to be disclosed in the notes to FS;
- 4 Statement of Management's Responsibility (SMR) for Annual Income Tax Return;
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- 7 Duly approved Tax Debit Memo, if applicable;
- 8 Proof of prior years' excess credits, if applicable;
- 9 Proof of Foreign Tax Credits, if applicable;
- 10 For amended return, proof of tax payment and the return previously filed;
- 11 System-generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alpha list of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru [esubmission@bir.gov.ph](mailto:esubmission@bir.gov.ph), if applicable;
- 12 Proof of other tax payment/credit, if applicable;
- 13 Schedule of Distributive Share Received by Each Partner of the General Professional Partnership.