



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



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 or through the on line eAFS.

I. SUBMISSION THROUGH RCO'S

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". **In 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.

*W*

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, the RCOs shall forward the documents to concerned Revenue District Offices.

II. SUBMISSION THROUGH eAFS ✓

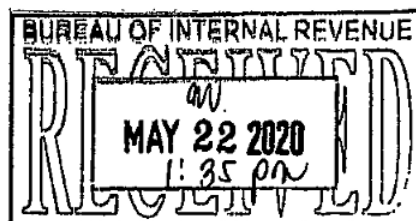
Any taxpayer, may submit the Filed ITR and its required attachments to the ITR on-line thru the eAFS system of the BIR. This may be accessed through the BIR webpage at [www.bir.gov.ph](http://www.bir.gov.ph) by clicking the icon of the eAFS thereat.

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 EAFSXXXXXXXXITR2019 where: XXXXXXXX - 9-digit TIN 2019 - taxable year	<ul style="list-style-type: none"> <li>Income Tax Return (BIR Form 1702 or 1701) stamped by AAB</li> <li>Proof of Payment</li> </ul>	<ul style="list-style-type: none"> <li>Electronically Filed Income Tax Return (BIR Form 1702 or 1701)</li> <li>Filing Reference Number / Email Notification</li> <li>Proof of Payment / Acknowledgement Receipt</li> </ul>
File 2 EAFSXXXXXXXXAFS2019 where: XXXXXXXX - 9-digit TIN 2019 - taxable year	<p>Audited Financial Statements compose of the ff:</p> <ul style="list-style-type: none"> <li>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)</li> <li>Account Information Form (AIF) and/or</li> </ul>	<p>Audited Financial Statements compose of the ff:</p> <ul style="list-style-type: none"> <li>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)</li> <li>Account Information Form (AIF) and/or</li> </ul>



	<p>Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:</p> <ul style="list-style-type: none"> <li>• Taxes and licenses</li> <li>• Other information prescribed to be disclosed in the notes to FS</li> <li>• Statement of Management's Responsibility (SMR) for Annual Income Tax Return</li> </ul>	<p>Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:</p> <ul style="list-style-type: none"> <li>• Taxes and licenses</li> <li>• Other information prescribed to be disclosed in the notes to FS</li> <li>• Statement of Management's Responsibility (SMR) for Annual Income Tax Return</li> </ul>
<p>File 3 EAFSXXXXXXXXOTH201 9-01 where: XXXXXXXX - 9-digit TIN 2019 - taxable year 01 - 1<sup>st</sup> file of other attachments</p> <p>File size should not exceed 4.8 GB</p> <p>In case of additional file: File 4 EAFSXXXXXXXXOTH201 9-02 where: XXXXXXXX - 9-digit TIN 2019 - taxable year 02 - 2nd file of other attachments</p>	<ul style="list-style-type: none"> <li>• Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304), if applicable;</li> <li>• Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307);</li> <li>• Duly approved Tax Debit Memo, if applicable;</li> <li>• Withholding Tax Remittance Return on Sale of Real Properties (BIR Form No. 1606)</li> <li>• Proof of prior year's excess credits, if applicable;</li> <li>• Proof of Foreign Tax Credits, if applicable;</li> <li>• For amended return, proof of tax payment and the return previously filed;</li> </ul>	<ul style="list-style-type: none"> <li>• Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304), if applicable;</li> <li>• Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307);</li> <li>• Duly approved Tax Debit Memo, if applicable;</li> <li>• Withholding Tax Remittance Return on Sale of Real Properties (BIR Form No. 1606)</li> <li>• Proof of prior year's excess credits, if applicable;</li> <li>• Proof of Foreign Tax Credits, if applicable;</li> <li>• For amended return, proof of tax payment and the return previously filed;</li> </ul>




WF

	<p>submitted Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru <a href="mailto:esubmission@bir.gov.ph">esubmission@bir.gov.ph</a>, if applicable;</p> <ul style="list-style-type: none"> <li>• Proof of other tax payments/credit, if applicable;</li> <li>• Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316);</li> <li>• Others.</li> </ul>	<p>Report of electronically submitted Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT) thru <a href="mailto:esubmission@bir.gov.ph">esubmission@bir.gov.ph</a>, if applicable;</p> <ul style="list-style-type: none"> <li>• Proof of other tax payments/credit, if applicable;</li> <li>• Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316);</li> <li>• others</li> </ul>
--	--	--

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  
**035112**

J-



# eAFS - Electronic Submission of Filed 2019 Income Tax Returns and Required Attachments

User Guide

Version 1.0

## Contents

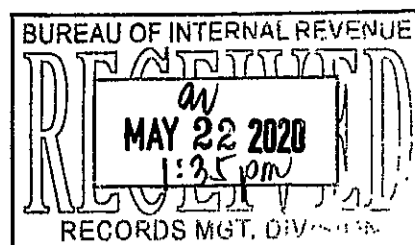
### I. Enrollment to eAFS

### II. Uploading to eAFS

- a. Income Tax Returns (ITR)
- b. Audited Financial Statements (AFS)
- c. Other required attachments

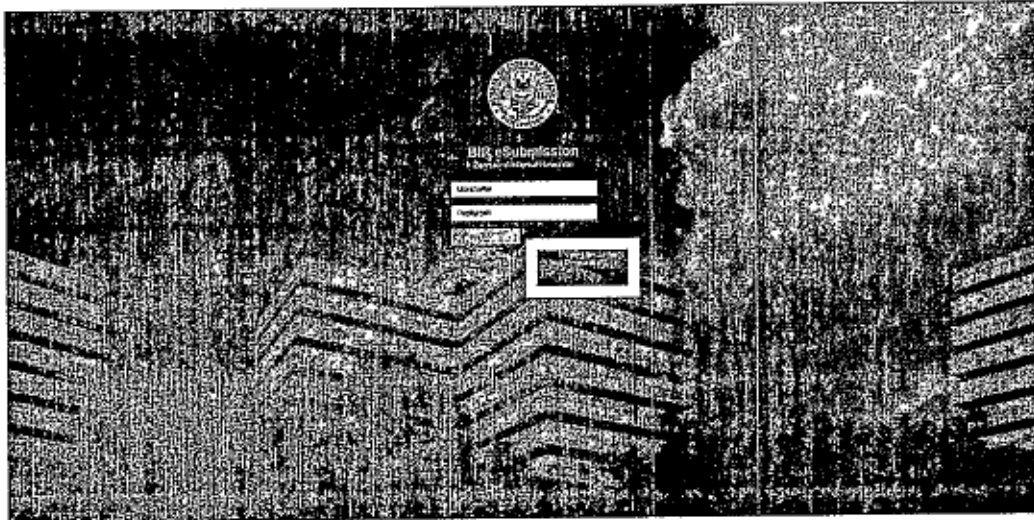
### III. Password Management

- a. Change Password
- b. Resetting/Forgot Password



## I. Enrollment to eAFS

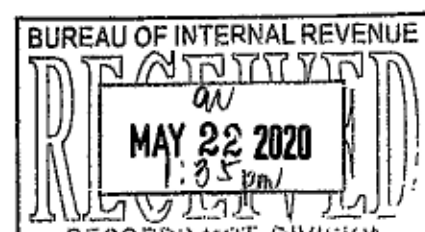
1. Access the BIR website at <https://www.bir.gov.ph> and click eAFS icon.
2. On the eAFS Login page, click **Not Registered?** link.



3. On the eAFS Registration page, supply the required information and click **Register**. If successful, a **Statement of Undertaking** will appear. Otherwise, an error message will appear at the top of the page.
4. Read carefully the **Statement of Undertaking**. If you agree, click **Accept**. A confirmation message appears and an activation link is sent to your designated email(s) for you to activate the account.

Taxpayer's Information		
*Company TIN Company TIN	*Registered Name Registered Name	*Company Desk Company Desk
*EDD Code EDD Code	*SIC Number SIC Number	
Authorized Tax Agent/Representative		
*TIN Authorized Representative's TIN	*First Name First Name	*Middle Name Middle Name
*Last Name Last Name	*Email Email	*Contact Number Contact Number
Login Information		
*Username Username	*Password Password	*Confirm Password Confirm Password
<b>Password Policy:</b> * Length must be 12, min = 1000 * At least one uppercase letter * At least one lowercase letter * At least one digit * At least one special character * Do not use whitespace		
Reminder		
* Please make sure to enter the correct TIN and email address. * The activation link and email address will be sent to your email address. * This and email address can only be registered once.		

5. Click the activation link which will prompt you if activation is successful. Failure to click on the activation link within 72 hours will require you to repeat the process of enrollment.



## II. Uploading to eAFS

1. Access the BIR website at <https://www.bir.gov.ph> and click eAFS icon.
2. Log in to your account using your username and password. Upon successful login, the eAFS Home screen will appear.
3. Click the **File Upload** link on the left pane. The **File Upload** screen appears.
4. There are three (3) types of files that can be uploaded:

File	Document	Naming Convention
File 1	Income Tax Returns	EAFSXXXXXXXXXITR2019
File 2	Audited Financial Statements	EAFSXXXXXXXXXAFS2019
File 3	Other Attachments	EAFSXXXXXXXXXOTH2019-01

5. Click **Choose** and select the file from your own device. Then, click **OK** to attach the same. Note that files not following the required naming convention and file sizes exceeding 4.8 GB will not be attached.
6. Repeat step 5 until you have attached all the required files (Income Tax Return/Audited Financial Statement/Other Attachments).

Note: To remove an attachment, click the **Clear** button beside it.

7. Click **Submit** to initiate uploading of the attachments. The **Statement of Undertaking** screen appears.
8. a. Read and click **Accept** to proceed with submission. A message appears indicating a successful submission with the transaction code. You may print this page as proof of submission.

You will also receive an email confirmation with your transaction code.

You can also view your submission by clicking the Transaction button on the left pane of the Menu.

- b. Should you click the **Reject** button; it will clear all attached files.



### III. Password Management

#### a. Change Password

1. Access the BIR website at <https://www.bir.gov.ph> and click eAFS icon.
2. Log in with your username and password. The eAFS Home screen appears.
3. Click **Profile** link on the left side of the screen. Then click on the **Change Password** button on the Login Information screen.
4. Enter your new password and click on **Update** button.

#### b. Resetting/Forgot Password

1. Access the BIR website at <https://www.bir.gov.ph> and click eAFS icon.
2. On the eAFS Login page, click **Forgot Password?** link.
3. Enter the **Username** and **Email Address** in the text box provided. Then, click **Send**. If successful, a confirmation message appears and an email notification is sent to the registered company email, which includes a link to change your password.
4. Click the reset link in that email.
5. Choose a new password and then, click **Reset** button.

