



Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



[Audit Case No.]

(Name of Investigating Office)

**CHECKLIST OF REQUIREMENTS FOR PRESENTATION/SUBMISSION OF
DOCUMENTS/RECORDS**

[Date]

[NAME OF TAXPAYER]

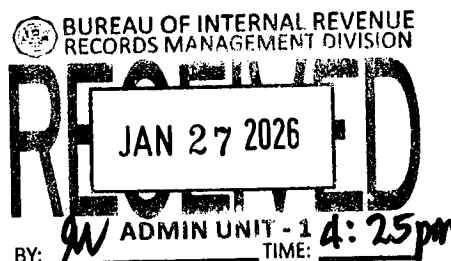
[Address]

[TIN and Branch Code: 000-000-000-000000]

Sir/Madam/Gentlemen:

In connection with the electronic Letter of Authority No. _____ dated _____ authorizing Revenue Officer(s) _____ and Group Supervisor _____ to conduct an investigation/verification of your [Tax Types] _____ liabilities for the Taxable Period from _____ to _____, it is hereby requested that the following documents marked with checked be made available for the above-mentioned undertaking within ten (10) days from receipt hereof, to wit:

1. Monthly Abstract of Accounts and Beginning/Ending Trial Balance
2. Securities and Exchange Commission (SEC) Registration Certificate, By-Laws, Articles of Incorporation, and Registration Certificate with the Board of Investment (BOI) for corporation and partnership;
3. Latest General Information Sheet (GIS) for corporation and partnership;
4. Proof of claimed tax credits; BIR Form No. 2307/Schedule and Certificates of Creditable Withholding Tax; (Prior Year's Excess Credit & Foreign Tax Credits)
5. Copies of Contracts and agreements such as concession agreement, franchise documents, management/service contracts, loans agreements, lease/rental agreement, and other similar documents both local and foreign (if applicable)
6. Beginning and Ending Inventory List



7. Schedule of the following:

- a. Lapsing schedule (Detailed schedule of property, plant and equipment – acquisitions, additions, dispositions and/or reclassifications; depreciation, accumulated depreciation and net book value)
- b. Schedule of Interest Expense and Realized Foreign Exchange Gain/Loss
- c. Schedule of Taxes and Licenses
- d. Schedule of Accounts Receivable and Accounts Payable

8. Reconciliation of Intercompany accounts certified by the taxpayer

9. List of Assets under audit/investigation

10. Summary List of Importations (SLI) made during the period with the following details: invoice number, import entry documents, official receipts or Statement of Settlement of Duties and Taxes (SSDT) confirmation receipts evidencing of payments, (Segregate documents paid by cash from those paid by Tax Debit Memo)

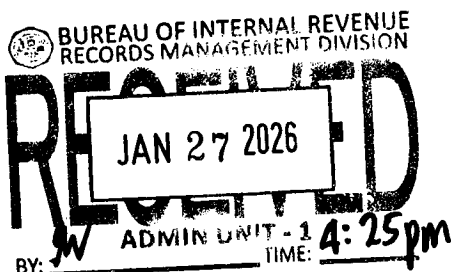
11. Documents to prove the following: (a) claimed interest expense; (b) claimed bad debts/worthless of credit; (c) exemption under special laws; and (d) certificate of the appropriate regulatory agency as to taxpayer's entitlement to tax incentives

12. Other Accounting records such as:

- a. Sales Invoice / Official Receipts with Billing Statements/ Provisional Receipts/ Acknowledgment Receipts
- b. Debit/Credit Memos and other related documents
- c. Purchase invoices, purchase orders and delivery receipts for domestic purchase
- d. Purchase and expense vouchers (where input taxes are claimed)
- e. Suppliers Sales Invoices or Official Receipts with Billing Statements
- f. Importation documents (e.g. Import entry declaration, bill of lading, etc.), if applicable
- g. Supporting documents of dollar inward remittances for zero-rated and export sales, if applicable
- h. VAT withholding tax certificates, if applicable

13. Books of Accounts

- a. For taxpayers using Computerized Accounting System (CAS) / Computerized Books of Accounts (CBA) and other accounting records in electronic form, e.g. in fixed length flat text, delimited or dBase format
- b. For taxpayers maintaining manual books of accounts, please have the following records ready for examination:
 - 1. General Ledger (GL) and subsidiary ledger
 - 2. General Journal/Journal Voucher
 - 3. Sales and Purchase books/register
 - 4. Cash and Receipts books and Official Receipts
 - 5. Cash Disbursement Books and Check Vouchers
 - 6. Trial balance of GL accounts
 - 7. Other Books/Registers



The documents listed herein constitute the initial requirements only. Additional documents may be requested only when they are directly relevant to the specific issues identified in the audit, reasonably necessary for proper evaluation, and within the authorized scope of the audit, and such requests shall be clearly explained and properly documented in the records.

This request is made in accordance with Chapter I of Title IX of the National Internal Revenue Code of 1997, as amended. Your cooperation in this regard would facilitate our investigation and ensure the early termination of this case.

Please acknowledge receipt hereof by accomplishing the form prepared hereunder. For inquiries, you may contact our telephone no. _____.

Very truly yours,

[REVENUE OFFICER]
[Signature Over Printed Name]

[GROUP SUPERVISOR]
[Signature Over Printed Name]

A C K N O W L E D G E M E N T O F R E C E I P T

RECEIVED BY:

TAXPAYER/AUTHORIZED REPRESENTATIVE
[Signature Over Printed Name]

[Date]