



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



**TAX ADVISORY**

**To All Concerned Taxpayers, Revenue Officials and Employees:**

This Advisory is being issued to clarify and address the numerous queries relative to the electronic submission of Audited Financial Statements and other required attachments through the Electronic Audited Financial Statement (eAFS).

To provide further clarifications, given are the illustrations and recommended actions below:

Category: Registration Issues

- |                            |   |
|----------------------------|---|
| <b>Scenario 1:</b>         | Use of special characters in username   |
| <b>Recommended Action:</b> | Avoid special characters (e.g., @, #, %, &, *, : ; , , ,).  |
| <b>Scenario 2:</b>         | Company TIN/Authorized Representative TIN is invalid.   |
| <b>Recommended Action:</b> | Verify if the TIN entered is correct. Please contact the RDO if the issue persists. Provide screenshot of the error encountered.  |
| <b>Scenario 3:</b>         | Company TIN is already registered.<br>Company Email is already registered.<br>Cannot reuse Company Email as Authorized Tax Agent/Representative Email.<br>Username is already registered. |
| <b>Recommended Action:</b> | Verify within the company that no prior enrolment has been made. If verified that you have not yet enrolled, please contact the RDO to correct or update your account information.        |
- eAFS System does not allow multiple users to have the same email for the company and authorized tax agent/representative, and to have the same username. Please provide a different email address, and username that is not currently in use.

Category: Login Issues

- |                            |   |
|----------------------------|---|
| <b>Scenario 1:</b>         | <b>Invalid User ID or Password</b> or is redirected to the login page without any error displayed and/ or feedback. |
| <b>Recommended Action:</b> | Verify if the credentials (username and password) are correct, and the <b>username does not include</b>             |

**any special characters.** If the username contains special characters, please contact the RDO to request for updating of username.

**Scenario 2:**

Your account details (Taxpayer/Authorized Agent information) is not updated or you no longer have access to your account.

**Recommended Action:**

If your account details are outdated or you no longer have access, please contact the RDO to correct or update your account information or to request account recovery.

Any or all of the following may be requested for updating:

**Taxpayer's Information** – Registered Name, Company Email, RDO Code, SEC Number

**Authorized Tax Agent/ Representative** - TIN, First Name, Middle Name, Last Name, Email, Contact Number

**Scenario 3:**

The user forgot his password.

**Recommended Action:**

Click on the "*Forgot Password*" link on the login page.

Enter the Username and Company Email in the text box provided. Then, click Send.

1. If the information provided by the taxpayer corresponds with the information stored in the eAFS System, a confirmation message appears and an email notification is sent to the registered company email, which includes a link to change the password.
2. Click the reset link in the email.
3. Choose a new password and then, click the reset password.

If the information does not match, the taxpayer will be prompted with "*Wrong account details.*" Taxpayer can contact the RDO to request for recovery of username and/or change of company email.

**Category:** File upload issues

**Scenario 1:**

Files cannot be uploaded.

**Recommended Action:**

Verify that the files follow the prescribed naming conventions, do not exceed the 4.8GB file size limit, and are in PDF format.

In case files still cannot be uploaded even if in a valid PDF format and not exceeding 4.8GB in file size, copy the required file name without copying the required file extension of PDF. There is a possibility that the taxpayer's computer settings automatically assign the file extension on PDF files, creating a scenario where the file becomes *pdf.pdf*, an invalid file.

To double check, verify folder options. In "File Explorer Options", click "View". In "Advanced Settings", check if the button for "Hide extension for known file types" is checked.

*Note: If error persists, try to rescan/convert files to PDF or use other scanners.*

**Category: Email Notifications**

**Scenario 1:**

No confirmation email not received after:

- a. Registration
- b. Password Reset
- c. File upload submission

**Recommended Action:**

Check spam/junk folder. Ensure correct email address was used during registration. Please contact the RDO if issue persists.

Note: Activation and password reset links are valid for 72-hours. Please use the link immediately upon receipt to avoid expiration.

**Scenario 2:**

Expired or invalid link error message is encountered even within the 72-hour window.

**Recommended Action:**

Please contact the RDO to request for a new activation/password reset link.

**Category: Proof of Filing/  
Submission**

**Scenario 1:**

Taxpayer needs proof of successful submission to present to other offices, such as Securities and Exchange Commission

**Recommended Action:**

Revenue Memorandum Circular (RMC) No. 82-2021 allows taxpayers to use clear screenshots of the electronic Audited Financial Statements (eAFS) system interface as valid proof of submission.

Log in to your account and navigate to the Transactions tab; search for the relevant transaction. Take a screenshot or capture the transaction details as proof of successful submission.

**Category: Accessibility Issue**

**Scenario 1:**

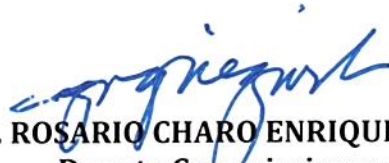
eAFS cannot be accessed.

**Recommended Action:**

Verify if the proper URL (<https://eafs.bir.gov.ph/eafs/>) is used and ensure that the computer/device being used is connected to the internet. The BIR shall issue Unavailability Advisory in case of system downtime/maintenance.



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