# 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.

## 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 PHP 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 PHP 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 ₱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 the 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. Schedule of Distributive Share Received by Each Partner of the General Professional Partnership.