



Document Group and File Name	Manually Filed	Electronically Filed
File 1 EAFSXXXXXXXXXITRTYMM YYYY	<ul style="list-style-type: none"> xxx 	<ul style="list-style-type: none"> xxx
File 2 EAFSXXXXXXXXXAFSTYM MYYYY (not applicable for Quarterly Submissions)	Audited Financial Statements compose of the ff: <ul style="list-style-type: none"> xxx 	Audited Financial Statements compose of the ff: <ul style="list-style-type: none"> xxx
File 3 EAFSXXXXXXXXXRPTTYM MYYYY (mandatory for taxpayers required under Section 2 of RR 34-2020; not applicable for Quarterly Submissions)	<ul style="list-style-type: none"> BIR Form 1709 (Information Return on Transactions with Related Party) 	<ul style="list-style-type: none"> BIR Form 1709 (Information Return on Transactions with Related Party)
File 4 EAFSXXXXXXXXXTCRTYM MYYYY-01 In case additional file: File 4 EAFSXXXXXXXXXTCRTYM MYYYY-02 where: 02 - 2nd file of the other attachments; up to 99	<ul style="list-style-type: none"> Certificate of Creditable Tax Withheld at Source (BIR Form 2307) Certificate of Final Tax Withheld at Source (BIR Form 2306) Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316) Withholding Tax Remittance Return on Sale of Real Property (BIR Form 1606) Proof of Foreign Tax Credits, if applicable Proof of other tax credits, if applicable 	<ul style="list-style-type: none"> Certificate of Creditable Tax Withheld at Source (BIR Form 2307) Certificate of Final Tax Withheld at Source (BIR Form 2306) Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316) Withholding Tax Remittance Return on Sale of Real Property (BIR Form 1606) Proof of Foreign Tax Credits, if applicable Proof of other tax credits, if applicable
File 5 EAFSXXXXXXXXXOTHTYM MYYYY	<ul style="list-style-type: none"> Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable 	<ul style="list-style-type: none"> Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable

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	<ul style="list-style-type: none">• Duly approved Tax Debit Memo, if applicable• Proof of prior year's excess credits, if applicable• For amended return, proof of tax payment and the return previously filed• Summary Alphabetical List of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SWAT), including report of electronic submission thru esubmission@bir.gov.ph, if applicable• Others	<p>Form 2304), if applicable</p> <ul style="list-style-type: none">• Duly approved Tax Debit Memo, if applicable• Proof of prior year's excess credits, if applicable• For amended return, proof of tax payment and the return previously filed• Summary Alphabetical List of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SWAT), including report of electronic submission thru esubmission@bir.gov.ph, if applicable• Others
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