

REPUBLIC OF THE PHILIPPINES
 Bureau of Internal Revenue
 (Name of Processing/Investigating Office)

CHECKLIST OF MANDATORY REQUIREMENTS ON CLAIMS FOR ISSUANCE OF TAX CREDIT CERTIFICATE (TCC) OR CASH REFUND ON ERRONEOUSLY OR ILLEGALLY RECEIVED OR COLLECTED TAXES OR PENALTIES IMPOSED WITHOUT AUTHORITY

Pursuant to Section 204(C), in Relation to Section 229 of the National Internal Revenue Code of 1997, as Amended

Name of Claimant	_____	Period of Claim	_____
Taxpayer Identification No. (TIN)	_____	Amount of Claim	Php _____
Address	_____	Number of Folders/Boxes:	
	_____	Main	_____
Name of Authorized Representative	_____	Supporting	_____
E-mail Address	_____	Tel. No. / Fax No.	_____

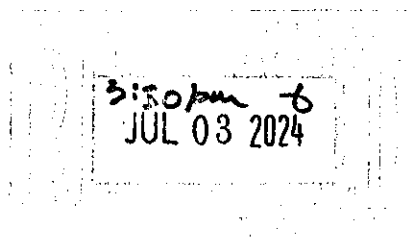
- Three (3) original copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914)
- Letter addressed to the Commissioner of Internal Revenue stating therein the legal basis, facts and other circumstances justifying the claim for tax credit/refund
- Copy of the duly filed tax return relative to the tax credit or refund claim with the corresponding proof of payment remitted to the Bureau.
- Original copy of the duly notarized Taxpayer's Attestations in accordance with the prescribed format in Annex A.2.
- Original copy of Notarized Secretary's Certificate (for corporate claimant) or Special Power of Attorney (for individual & ROHQ claimant) stating the authorized representative/s to file, sign documents on behalf of the claimant and/or follow-up tax credit/refund claims together with the photocopy of at least one (1) valid government-issued ID with three (3) specimen signatures of authorized representative/s
- Original copy of Delinquency Verification Certificate (valid for 6 months) issued by the Collection Division under the respective Revenue Region that has jurisdiction of the taxpayer-claimant or the LT-Collection Enforcement Division under the Large Taxpayers Service, whichever is applicable
- Other documentary requirement(s) in support of the erroneously or illegally received or collected taxes being claimed. Please enumerate:

CHECKED BY:

ACKNOWLEDGED BY:

 Signature Over Printed Name / Date

 Claimant's Authorized Representative
 Signature Over Printed Name / Date



TAXPAYER'S ATTESTATIONS

KNOW ALL MEN BY THESE PRESENTS:

I, (Name of Taxpayer/Claimant/Authorized Representative) in my capacity as (Position/Designation) of (Business Name) with business address at _____, in relation to our application for tax credit/refund of taxes erroneously or illegally received or collected or penalty imposed without authority under Sections 204(C) and 229 of the National Internal Revenue Code of 1997, as amended (Tax Code) for the period from _____ to _____, do hereby attest the following:

1. LEGAL BASIS OF THE CLAIM

- a. The tax credit/refund claim pertains to erroneously or illegally received or collected taxes or penalties imposed without authority pursuant to Section 204(C), in relation to Section 229 of the Tax Code.
b. The erroneously or illegally received or collected taxes are supported with a copy of the duly filed tax return/s with the corresponding payment remitted to the Bureau.
c. The subject claim/s was not considered as a deduction to the gross income to avoid granting the tax benefit twice.

2. COMPLETENESS AND AUTHENTICITY OF DOCUMENTS SUBMITTED:

- a. The documents submitted for purposes of processing our herein claim for tax credit/refund on erroneously or illegally collected/ received taxes are complete and these are the only documents that will be presented to support our claim; and
b. The person(s) identified in the Secretary's Certificate or Special Power of Attorney, as the case may be, are the only authorized person(s)/representative(s) designated by the Company to transact with the Bureau as regard to our tax credit/refund claim.

3. OTHER ATTESTATION/S:

- a. That the books of accounts and accounting records are available for verification by authorized BIR Revenue Officer(s) upon request; and
b. That failure on our part to present said books and records maybe a ground for the denial of our tax refund.

The undersigned hereby declare under the penalties of perjury that the foregoing attestations are true and correct.

(Signature Over Printed Name)

SUBSCRIBED AND SWORN to before me, this ___ day of _____, 20__ at _____, affiant exhibited to me his/her (competent evidence of identity - e.g. government issued ID) issued on _____ at _____ indicated below his/her name.

Notary Public

Until _____
PTR No. _____
Issued at _____
On _____

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

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