

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

**CHECKLIST OF MANDATORY REQUIREMENTS ON CLAIMS FOR TAX CREDIT/REFUND OF  
EXCESS/UNUTILIZED CREDITABLE WITHHOLDING TAX (CWT) ON INCOME**

Pursuant to Section 76(C) of the National Internal Revenue Code of 1997, as Amended

(FOR "GOING CONCERN" TAXPAYERS)

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.	_____

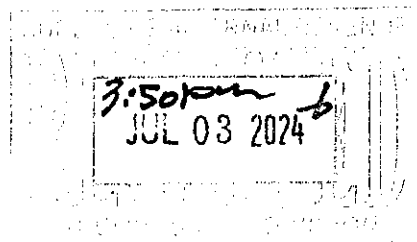
- Three (3) original copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914)
- Audited Financial Statements (AFS) complete with Notes to AFS, if AFS was not submitted in the BIR eAFS Facility
- Original copies of duly accomplished Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) or Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (BIR Form No. 1606), whichever is applicable, issued by the payor (withholding agent) to the payee
- Hard and soft copies (in MS excel format) of Summary of Revenues/Income declared per Income Tax Return (ITR) and the corresponding taxes withheld per BIR Form No. 2307/1606 in accordance with the format prescribed under Annex A.3
- Original copy of the duly notarized Taxpayer's Attestations in accordance with the prescribed format in Annex A.4.
- Original copy of Notarized Secretary's Certificate (for corporate claimant or Special Power of Attorney (for 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.

**CHECKED BY:**

**ACKNOWLEDGED BY:**

\_\_\_\_\_  
Signature Over Printed Name / Date

\_\_\_\_\_  
Claimant's Authorized Representative  
Signature Over Printed Name / Date



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Pursuant to Section 76(C) of the National Internal Revenue Code of 1997, as Amended

**(FOR TAXPAYERS THAT HAVE CEASED OR DISSOLVED BUSINESS)**

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.	_____

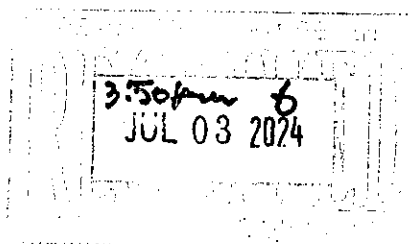
- Three (3) original copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914)
- Application for Registration Information Update/Correction/Cancellation (BIR Form No. 1905)
- All Audited Financial Statements (AFS) complete with Notes to AFS, if AFS was not submitted in the BIR eAFS Facility, tracing back from the taxable period where the excess income tax commenced
- All copies of duly accomplished Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) or Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (BIR Form No. 1606), whichever is applicable, issued by the payor (withholding agent) to the payee tracing back from the taxable period where the excess income tax commenced
- Authenticated copy of the Board Resolution (for Partnership or Corporation) for the Shortening of the Corporate Term
- Hard and soft copies (in MS excel format) of Summary of Revenues/Income declared for all applicable Income Tax Returns (ITR) and the corresponding taxes withheld per BIR Form No. 2307/1606 in accordance with the format prescribed under Annex A.3.
- Original copy of the duly notarized Taxpayer's Attestations in accordance with the prescribed format in Annex A.4.
- Original copy of Notarized Secretary's Certificate (for corporate claimant) or Special Power of Attorney (for 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

**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 the Company's claim for excess/unutilized creditable withholding taxes (CWT) on income under Section 76(C), in relation to 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 income upon which the taxes are withheld has been included as part of the gross income declared in the Company's income tax return for the period from to;
b. The subject CWT had been declared in the Company's tax return where the corresponding income is reported.
c. The fact of withholding is established by a copy(ies) of the withholding tax statement(s) or certificate(s) duly issued by the Company's payor (withholding agent).
d. The Company was clearly identified as the payee in the aforementioned withholding tax statement(s) or certificate(s).
e. The Company opted for a tax credit certificate (TCC) or tax refund of its excess/unutilized CWT as marked in its filed ITR, in compliance with Section 76(C) of the Tax Code.
f. The subject claim for TCC or tax refund was not applied against the income tax due during the period of claim. Likewise, the claim has not been carried over and credited against the income tax liabilities for the taxable quarters of the succeeding taxable year(s).

2. COMPLETENESS AND AUTHENTICITY OF DOCUMENTS SUBMITTED:

- a. The documents submitted for purposes of processing the Company's claim for CWT credit/refund are the only documents that will be presented to support the claim; and
b. The person(s) identified in the Secretary's Certificate or Special Power of Attorney, as the case may be, is/are the only authorized person(s)/representative(s) designated by the Company to transact with the BIR as regards the Company's TCC or tax refund claim.

3. OTHER ATTESTATION/S:

That the books of accounts and accounting records are available for verification by authorized BIR Revenue Officer(s) upon written request and that failure on the Company's part to present said books and records is a ground for the denial of the request for TCC or 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

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