

**CHECKLIST OF DOCUMENTARY REQUIREMENTS
FOR CLAIMS FOR VAT CREDIT/REFUND
PURSUANT TO SECTION 112 (B) OF THE TAX CODE, AS AMENDED**

- _____1. Three (3) original copies of the duly accomplished application for Tax Credit/Refund (BIR Form No. 1914)
- _____2. Tax Clearance issued by the Revenue District Office (RDO)/Large Taxpayers Audit Division (LTAD) due to retirement/cessation of business
- _____3. For corporate claimants, Certificate of Dissolution from the Securities and Exchange Commission (SEC)
- _____4. Photocopies of VAT returns for the periods covering the input tax claimed as certified by the BIR Office where the taxpayer-claimant is registered, except for tax returns filed through eFPS
- _____5. Schedule and photocopies of Sales Invoices (SIs) and/or Official Receipts (ORs) issued by the taxpayer-claimant covering the taxable periods of claim, duly certified by the authorized official of the taxpayer
- _____6. Schedule and photocopies of SIs and/or ORs supporting the input tax claim duly certified by the authorized official of the taxpayer
- _____7. List of ending inventory of goods, supplies, including capital goods
- _____8. Inventory of unused SIs/ORs together with the said SIs/ORs to be destroyed
- _____9. Original copy of Delinquency Verification Certificate (valid for 6 months from date of issuance)