

**CHECKLIST OF DOCUMENTARY REQUIREMENTS  
FOR CLAIMS FOR VAT CREDIT/REFUND  
PURSUANT TO SECTION 229 OF THE TAX CODE, AS AMENDED**

- \_\_\_\_\_ 1. Three (3) copies of duly accomplished application for Tax Credit/Refund (BIR Form No. 1914)
- \_\_\_\_\_ 2. Letter request stating the factual and/or legal basis for the justification of the claim
- \_\_\_\_\_ 3. 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
- \_\_\_\_\_ 4. Copy of the proofs of payment of the taxes claimed for tax credit/refund
- \_\_\_\_\_ 5. Original copy of Delinquency Verification Certificate (valid for 6 months from date of issuance)