

**DOCUMENTS REQUIRED TO BE PREPARED/ATTACHED TO A  
VAT CREDIT/REFUND CASE DOCKET FOR CLAIMS FILED  
UNDER SECTION 229 OF THE TAX CODE OF 1997, AS AMENDED**

- A. Documents, Working Papers and Attachments
1. Copy of Tax Verification Notice (TVN)
  2. Documents and schedules submitted by the taxpayer-claimant per Checklist of Requirements in Annex A.3 with the initial of the assigned RO on the schedules after verification and vouching of the supporting documents
  3. Working papers showing –
    - 3.1 Computation of recommended VAT refund/VAT due, whichever is applicable
    - 3.2 Computation of adjustment to the amount of claim, if applicable
  4. Revenue Officer's Memorandum Report stating among others, the following:
    - 4.1 The legal basis of the claim;
    - 4.2 The business undertaking of the taxpayer;
    - 4.3 The legitimacy and actual existence of the business;
    - 4.4 The reason(s) for denial/ disallowances, if any
    - 4.5 Findings resulting from the verification that impact on the claim;  
and
    - 4.6 Computation of amount of VAT credit/ refund recommended, if any.
  5. Authority to Issue VAT Refund/TCC (Annex "H")
  6. VAT Credit/Refund Notice (Annex I.1 or Annex I.2, whichever is applicable)
  7. Table of Contents
  8. VAT Credit/Refund Covering Sheet (Annex "J.1"/"J.2"/"J.3")