Annex “A.2”

**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

\_\_\_\_\_5. Schedule and original copies of Sales Invoices (SIs) and/or Official Receipts (ORs) issued by the taxpayer-claimant covering the taxable periods of claim

\_\_\_\_\_6. Schedule and original copies of SIs and/or ORs supporting the input tax claim

\_\_\_\_\_7. List of ending inventory of goods, supplies, including capital goods, if applicable

\_\_\_\_\_8. Inventory of unused SIs/ORs together with the said SIs/ORs to be destroyed

\_\_\_\_\_9. Original copy of Delinquency Verification Certificate