

CHECKLIST OF DOCUMENTS TO BE SUBMITTED BY A TAXPAYER UPON AUDIT OF HIS TAX LIABILITIES AS WELL AS OF THE MANDATORY REPORTING REQUIREMENTS TO BE PREPARED BY A REVENUE OFFICER, AL...

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I

Background

It has been observed that for the same kind of tax audit case, Revenue Officers differ in their request for requirements from taxpayers as well as in the attachments to the dockets resulting to tremendous complaints from taxpayers and confusion among tax auditors and reviewers.

For equity and uniformity, this Bureau comes up with a prescribed list of requirements from taxpayers, per kind of tax, as well as of the internally prepared reporting requirements, all of which comprise a complete tax docket.

II

Objective

This order is issued to:

- a. Identify the documents to be required from a taxpayer during audit, according to particular kind of tax; and
- b. Identify the different audit reporting requirements to be prepared, submitted and attached to a tax audit docket.

III

List of Requirements Per Tax Type

Income Tax/ Withholding Tax – Annex A [*]

Value Added Tax – Annex B [*]

– Annex B-1*

Percentage Tax – Annex C[*]

Documentary Stamp Tax – Annex D[*]

Estate Tax – Annex E[*]

Donor's Tax – Annex F[*]

Withholding Tax Remittance Return/Capital Gains Tax Return/Documentary Stamp Tax (For transactions involving onerous transfer of real property) – Annex G[*]

Capital Gain's Tax Return/Documentary Stamp Tax (For transactions involving onerous transfer of shares of stock not traded through a local stock exchange) – Annex H[*]

Withholding Tax Remittance Return/Capital Gains Tax Return (For transactions involving onerous transfer of

motor vehicles) – Annex I[*]

It is to be emphasized that before a docket be released by an investigating office, each and every page thereof be consecutively numbered.

It is worth mentioning, likewise, that an investigating Revenue Officer/Tax Auditor must always request for the presentation of books of accounts, and accounting/business records, specifically, records affecting the income, receipts, deductions, estate and other taxable transaction of a taxpayer during the audit.

IV

Repealing Clause

All existing issuances or parts thereof which are inconsistent herewith are hereby repealed.

V

Effectivity

This order takes effect immediately.

Adopted: 01 June 1998

(SGD.) LIWAYWAY VINZONS-CHATO

Commissioner of Internal Revenue

[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City

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