

[BIR MEMORANDUM ORDER NO. 53-98, June 01, 1998]

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, ALL OF WHICH COMPRISE A COMPLETE TAX DOCKET

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	– Annex G *