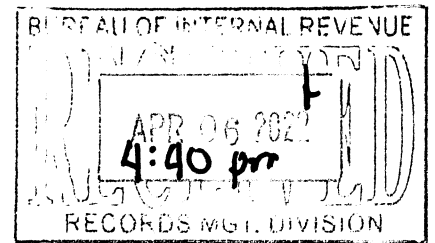




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*Quezon City*



March 4, 2022

REVENUE MEMORANDUM CIRCULAR NO. 40-2022

**TO** : All Internal Revenue Officers, Employees and Others Concerned

**SUBJECT** : Clarifications and Guidelines on the Use of Electronic Audited Financial Statement (eAFS) System

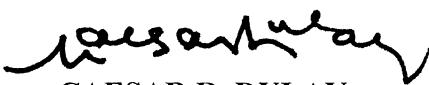
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For the information and guidance of all concerned, this Circular is being issued to clarify the use of eAFS System.

In order to provide ease to taxpayers, the submission of eFiled Annual Income Tax Returns (AITR) and its attachments to eAFS is applicable to any taxable year and all succeeding fiscal and/or taxable years. The existing procedures on the submission of filed AITR and its attachments to eAFS system shall be observed.

Likewise, the use of Electronic Signature applies to all tax returns, attachments and documents required to submit AITR and returns.

Revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
051683