BIR Inventory List
Template 2026

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Free downloadable template — Annex A, B & C. Prepared per Revenue Regulations No. 17-2012. Submit within 30 days after close of taxable year to your registered RDO.

Annex A — Merchandise | Annex B — Manufacturing | Annex C — Capital Goods

A — Annex A — Merchandise / Goods Inventory

For traders, retailers, and wholesalers. Covers all goods held for sale in the ordinary course of business.

Basis: Revenue Regulations No. 17-2012 | Taxable Year: _______________

TAXPAYER INFORMATION

NAME OF TAXPAYER	TAX IDENTIFICATION NUMBER (TIN)
REGISTERED BUSINESS ADDRESS	
NATURE OF BUSINESS / LINE OF TRADE	REVENUE DISTRICT OFFICE (RDO) CODE

HOW TO FILL ANNEX A

- List ALL merchandise, goods, or articles held for sale as of the close of the taxable year.
- Use the valuation method consistently applied in your books (FIFO, Weighted Average, or Specific Identification).
- Unit Cost = cost per unit of measure at year-end. Total Cost = Quantity × Unit Cost.
- Do NOT include fixed assets, consumables for internal use, or consigned goods you do not own.
- Add more rows as needed. Attach additional sheets using the same column format.

⚠ Valuation method used: ☐ **FIFO** ☐ **Weighted Average** ☐ **Specific Identification** — tick one and apply consistently throughout this annex.

NO.	ARTICLE / ITEM DESCRIPTION	UNIT OF MEASURE	QUANTITY	UNIT COST (₱)	TOTAL COST (₱)	REMARKS
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
				GRAND TOTAL — ANNEX A		

*Add additional sheets if items exceed 25 rows. Use identical column headers on each continuation sheet.

I/We hereby certify that the foregoing inventory list is a true, correct, and complete statement of the inventories owned by and in the possession of the taxpayer as of the close of the taxable period, valued in accordance with the accounting method/s consistently used in the books of accounts.

SIGNATURE OF TAXPAYER / AUTHORIZED REPRESENTATIVE	DATE SIGNED
Signature Over Printed Name	MM / DD / YYYY
DESIGNATION / TITLE	CONTACT NUMBER

Note: This document must be notarized and submitted to your RDO within 30 days after close of the taxable year.

B — Annex B — Raw Materials, Work-in-Process & Finished Goods

For manufacturers, processors, and assemblers. Covers all three production inventory stages as of year-end.

Basis: Revenue Regulations No. 17-2012 | Taxable Year: _______________

TAXPAYER INFORMATION

NAME OF TAXPAYER	TAX IDENTIFICATION NUMBER (TIN)
REGISTERED BUSINESS ADDRESS	
NATURE OF BUSINESS / TYPE OF PRODUCT MANUFACTURED	REVENUE DISTRICT OFFICE (RDO) CODE

HOW TO FILL ANNEX B

- Complete all three sections below: B1 (Raw Materials), B2 (Work-in-Process), B3 (Finished Goods).
- For B2 Work-in-Process: state the percentage or stage of completion as accurately as possible (e.g., "60% complete — cutting stage").
- Apply a consistent cost method across all three sections.
- If a production stage has zero inventory at year-end, write "None" in the first row and move on — do not leave blank.

⚠ Valuation method used: ☐ **FIFO** ☐ **Weighted Average** ☐ **Specific Identification** — tick one and apply consistently for all three B sections.

Section B1 — Raw Materials

NO.	DESCRIPTION OF RAW MATERIAL	UNIT OF MEASURE	QUANTITY	UNIT COST (₱)	TOTAL COST (₱)	REMARKS
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
				SUB-TOTAL — RAW MATERIALS		

Section B2 — Work-in-Process (WIP)

NO.	DESCRIPTION OF PRODUCT / JOB ORDER	STAGE / % OF COMPLETION	QUANTITY	UNIT COST (₱)	TOTAL COST (₱)	REMARKS
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
				SUB-TOTAL — WORK-IN-PROCESS		

Section B3 — Finished Goods

NO.	DESCRIPTION OF FINISHED PRODUCT	UNIT OF MEASURE	QUANTITY	UNIT COST (₱)	TOTAL COST (₱)	REMARKS
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
				SUB-TOTAL — FINISHED GOODS		
				GRAND TOTAL — ANNEX B (B1 + B2 + B3)		

I/We hereby certify that the foregoing inventory list is a true, correct, and complete statement of the inventories owned by and in the possession of the taxpayer as of the close of the taxable period, valued in accordance with the accounting method/s consistently used in the books of accounts.

SIGNATURE OF TAXPAYER / AUTHORIZED REPRESENTATIVE	DATE SIGNED
Signature Over Printed Name	MM / DD / YYYY
DESIGNATION / TITLE	CONTACT NUMBER

C — Annex C — Capital Goods / Depreciable Assets

For all VAT-registered businesses. Covers capital goods (property, plant, and equipment) on hand at year-end that are subject to depreciation.

Basis: Revenue Regulations No. 17-2012 | Taxable Year: _______________

TAXPAYER INFORMATION

NAME OF TAXPAYER	TAX IDENTIFICATION NUMBER (TIN)
REGISTERED BUSINESS ADDRESS	
NATURE OF BUSINESS	REVENUE DISTRICT OFFICE (RDO) CODE

HOW TO FILL ANNEX C

- List all capital goods (PPE) used in business operations that are subject to depreciation — including machinery, vehicles, office equipment, and similar assets.
- Date Acquired: use the date the asset was placed in service, not the invoice date.
- Total Cost = original acquisition cost (before accumulated depreciation).
- For assets fully depreciated but still in use, include them and mark "Fully Depreciated" in Remarks.
- Do NOT include land (not depreciable) or fully disposed/retired assets.

NO.	DESCRIPTION OF PROPERTY / ASSET	DATE ACQUIRED (MM/DD/YYYY)	QTY	UNIT COST (₱)	TOTAL COST (₱)	USEFUL LIFE (YRS)	REMARKS
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
				GRAND TOTAL — ANNEX C			

*Add additional sheets if assets exceed 20 rows. Use identical column headers on each continuation sheet.

I/We hereby certify that the foregoing inventory list is a true, correct, and complete statement of the inventories owned by and in the possession of the taxpayer as of the close of the taxable period, valued in accordance with the accounting method/s consistently used in the books of accounts.

SIGNATURE OF TAXPAYER / AUTHORIZED REPRESENTATIVE	DATE SIGNED
Signature Over Printed Name	MM / DD / YYYY
DESIGNATION / TITLE	CONTACT NUMBER