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

February 27, 2012

REVENUE MEMORANDUM CIRCULAR NO. 10-2012

SUBJECT : Transition Procedures for All eFPS Filers in Using the Enhanced Income Tax Returns [BIR Form Nos. 1700, 1701 and 1702 (November 2011 ENCS)]

TO : All Internal Revenue Officials, Employees and Others Concerned

---

This circular is issued in relation to the implementation of Revenue Regulations (RR) No. 19-2011, prescribing new BIR Forms to be used for the income tax filing starting with calendar year 2011, to wit:

BIR Form No.	Description	Version Date
1700	Annual Income Tax Return for Individuals Earning Purely Compensation Income	November 2011 ENCS
1701	Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts	November 2011 ENCS
1702	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer	November 2011 ENCS

The enhanced BIR forms are already available in all Revenue District and Large Taxpayers Offices. Also available in the BIR website is the downloadable interactive income tax forms. However, eFPS versions of these forms are still in the testing stage as of this date.

In view of this, the following work-around procedures shall be adopted by all eFPS filers, until the enhanced BIR forms are already available in eFPS.

1. eFPS filers are required to use and manually file the revised income tax forms, with the corresponding payment to any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office/Large Taxpayers Office where the taxpayer is registered. In case of no payment returns, the taxpayer shall file the abovementioned tax forms to the Revenue District Office/Large Taxpayers Office where they are registered.

2. eFPS filers are required to encode the contents of the return previously filed manually once the enhanced forms are available in the eFPS, to wit:
    a. Enhanced Forms are available on or before the deadline – eFPS filers shall encode the contents of the return on or before April 16, 2012
    b. Enhanced Forms are available after the deadline of April 16, 2012 – eFPS filers shall encode the contents of the return

within 10 days from date of announcement of the eFPS availability via the BIR website.

3. e-Payment shall no longer be required if the tax due on the e-filed return is equal to the amount previously paid. However, if the tax due on the e-filed return is greater than the amount previously paid, taxpayer shall e-pay the unpaid amount, subject to applicable penalties in case e-filing is made after the due date for payment of income tax due.

All concerned are hereby enjoined to be guided accordingly and give this circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

H-2