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

March 23, 2015

# REVENUE MEMORANDUM CIRCULAR NO. 10-2015

SUBJECT : FILING OF INCOME TAX RETURNS (BIR FORM NO. 1700) OF EMPLOYEES BELONGING TO THE EMPLOYER IDENTIFIED AS LARGE TAXPAYER

TO : All Revenue Officials, Employees and Others Concerned

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While the Large Taxpayer Offices of the Bureau has limited accessibility in processing transactions of employees of Large Taxpayer (LT) and the existing registration records of employees are still with the Revenue District Office (RDO) where the LT is physically located/situated, all RDOs are hereby directed to accept/receive BIR Form 1700 filed by employees employed by LT. The Income Tax Returns (ITR) with no tax payment shall be manually filed using eBIRForms, in triplicate copies, with the RDO where the LT employer is physically situated/located. On the other hand, ITR with payment shall be filed/paid in any Authorized Agent Banks (AABs)/Revenue Collection Officers (RCOs), Special Collecting Officers (SCOs) and other authorized Collection Officers (COs) within the concerned RDO. Also, for taxpayers' convenience, they are encouraged to e-file and/or e-pay using eFPS.

*For example:*
*Employee of SM North Edsa (main employer is a Large Taxpayer) must file at RDO 038 - North, Quezon City where SM is physically situated/located, indicating also RDO Code 038 in the ITR.*

However, new employees of LT registered where the LT employer is registered following **Revenue Regulations (RR) 7-2012** and using eTIS1, shall file their no payment ITR with the concerned Large Taxpayer Office or pay in any AABs (ITR with payment) of LT.

Only employees not qualified for the substituted filing pursuant to **RR 3-2002**, such as employees deriving compensation income from two or more employers, concurrently or successively at any time during the taxable year; employees deriving compensation income and the income tax of which has not been withheld correctly (i.e. tax due is not equal to the tax withheld) are required to file BIR Form 1700; or those employees qualified for substituted filing but opted to file for an ITR for purposes of promotion (PNP/AFP), loans, foreign travel requirements, etc.

All internal revenue officers, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:40 A.M.
MAR 24 2015
RECEIVED

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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