REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 27, 2015

REVENUE MEMORANDUM CIRCULAR NO. 12-2015

SUBJECT: Clarification on the Filing of No Payment Returns in relation to Revenue Regulations (RR) Nos. 6-2014 and RR 5-2015 Mandating the Use of the Electronic Bureau of Internal Revenue Forms (eBIRForms)

TO : All Internal Revenue Officers, Business Establishment, and Others Concerned

This Circular is issued to clarify Section 4(3) of Revenue Regulations Nos. 6-2014 and RR 5-2015, mandating the use of eBIRForms and electronically filing "no payment returns". The following taxpayers may file manually "no payment returns" to the Revenue District Office (RDO) where registered using officially printed forms/photocopied or electronic/computer-generated returns:

1. Senior Citizen (SC) or Persons with Disabilities (PWD) filing for their own return;

2. Employees deriving purely compensation income and the income tax of which has been withheld correctly showing tax due is equal to the tax withheld whether single or multiple employers (with two or more employers concurrently and successively at anytime during the taxable year);

3. Employees qualified for substituted filing under RR 2-98 Sec. 2.83.4, as amended, but opted to file for an Income Tax Return (ITR) and are filing for purposes of promotion (PNP/AFP), loans, scholarship, foreign travel requirements, etc.

The above-taxpayers are encouraged to use offline eBIRforms for ease and convenience in the preparation, validation, computation rules and efficiently check for completeness and correctness of taxpayer input. However, they are encouraged as much as possible to file their returns electronically to avoid the crowd and long lines.

It is further clarified that all business taxpayers with no payment returns mandated to use eBIRForms/EFPS must electronically file return.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:35 A.M.
MAR 30 2015
RECEIVED

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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