REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 30, 2015

REVENUE MEMORANDUM CIRCULAR NO. 14-2015

SUBJECT: Guidelines in the Filing, Receiving and Processing using the **ELECTRONIC PLATFORM OF BIR** for Taxable Year 2014 Income Tax Returns (ITRs) BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX and 1702-MX, All June 2013 ENCS version under Revenue Regulations No. 2-2014

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to provide guidelines in the filing, receiving and processing, using the **ELECTRONIC PLATFORM OF BIR** for 2014 ITRs (BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX and 1702-MX), as well as define policies for the filing of ITRs which are due **on or before April 15, 2015.** This circular does not cover taxpayers who are not mandated to use eFPS/eBIRForms and who have not opted to file electronically, and thus, the existing procedures on manual filing shall apply.

For expediency, ease and convenience in filling-up the ITRs, all taxpayers mandated to use eFPS and eBIRForms are advised to use the latest version of **Offline eBIRForms Package** which can be accessed from the BIR website (www.bir.gov.ph) through the eServices→eBIRForms link. Taxpayers using the said package can directly encode data, validate the entries as it can do automatic computations, edit, save, delete, view, print and submit their tax returns following the steps below:

Step 1. **DOWNLOAD AND INSTALL** the Offline eBIRForms Package;

Step 2. Select the form and **FILL-UP** by encoding data in the ITR;

Step 3. **VALIDATE** after completely encoding all necessary information. You may still update/modify by clicking EDIT if needed, and indicate correct entries. Then click Validate again;

Step 4. Click **FINAL COPY** *(This is not applicable for eFPS);*

Step 5. **SUBMIT** the accomplished tax return. An email message will be received by the taxpayer.

Process Flow for electronic platform in Annex A. For **eFPS**, follow the detailed guidelines shown in Annex B. For e**BIRForms**, follow the detailed guidelines shown in Annex C.

For the purpose of determining the date when the returns are filed, it shall be the date the original eFiling was duly submitted.

Taxpayers mandated to use eBIRForms and file electronically who had ALREADY FILED MANUALLY, are MANDATED TO RE-FILE ELECTRONICALLY on or before April 15, 2015. Those who re-file electronically on or before April 15, 2015 shall not be subject to the P1,000.00 compromise penalty and 25% surcharge for wrong venue.

The accompanying schedules and manual attachments (i.e. Financial Statements, Statement of Management Responsibility (SMR), DVD-R with sworn declaration per RR No. 2-2015 [BIR Form Nos. 2307/2316], etc.) shall still be manually filed **within fifteen (15) days after the electronic filing of the return**, to the concerned LT Office/RDO where they are registered. Together with the said schedules and attachments, the taxpayers shall also submit the duly accomplished signed hardcopy of the ITR with printed email notification received from eBIRForms facility. The Summary Alphalist of Withholding Tax (SAWT) using the Data Entry Module of the BIR shall be emailed to esubmission@bir.gov.ph.

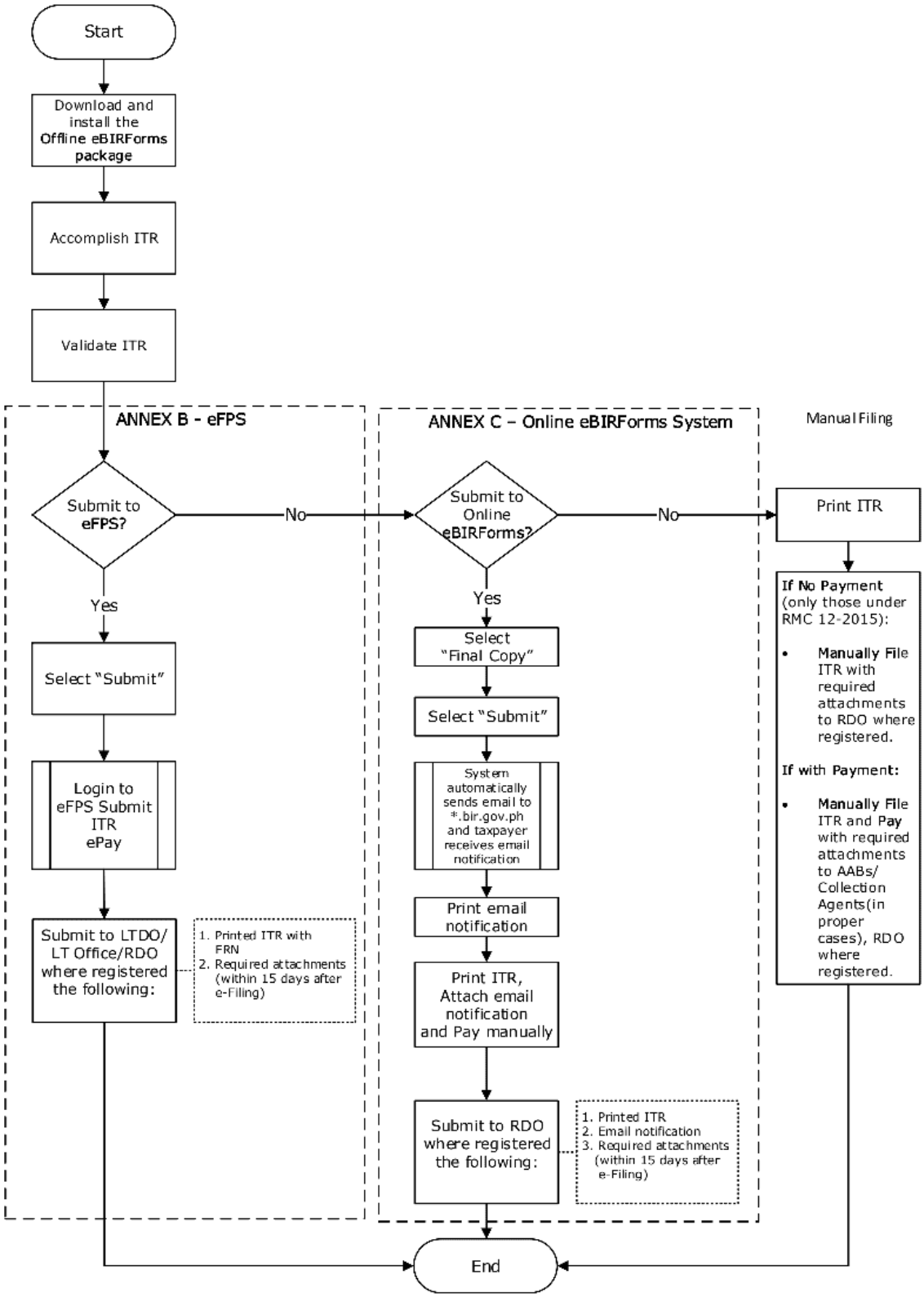
Juridical entities/corporations and individuals enrolling online their authorized representatives need to submit to BIR a certification authorizing a maximum of three (3) personnel to file returns under Section 52A of the NIRC (President or Authorized Representative and/or Treasure/Asst. Treasurer of the Corporation). Individuals enrolling online for themselves shall be automatically approved without submitting any documents to BIR.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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

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PROCESS FLOW FOR ELECTRONIC PLATFORM OF FILING ANNUAL ITR FOR TY 2014



Annex B

The following guidelines shall be adopted by **ALL TAXPAYERS. They shall use the Offline eBIRForms Package** and submit **Online to eFPS facility**:

1. **DOWNLOAD** the latest version of the ***Offline eBIRForms Package (with Annual Income Tax Returns v2013 ENCS)*** from the BIR website www.bir.gov.ph by clicking on 

, then click the 

logo.



Electronic BIR Forms (eBIRForms)

Overview

The Electronic Bureau of Internal Revenue Forms (eBIRForms) was developed primarily to provide taxpayers with an alternative mode of preparing and filing tax returns that is easier and more convenient. The use of eBIRForms by taxpayers will improve the BIR's tax return data capture and storage thereby enhancing efficiency and accuracy in the filing of tax returns. Through the use of the downloadable eBIRForms Software Package (also known as the Offline Package), taxpayers and Accredited Tax Agents (ATAs) will be able to fill up tax returns offline and submit it to the BIR through the Online eBIRForms System.

Offline eBIRForms Package

The Offline eBIRForms Package is a tax preparation software that allows taxpayers and ATAs to accomplish or fill up tax forms offline. Instead of the conventional manual process of filling up tax returns on pre-printed forms that is highly susceptible to human error, taxpayers/ATAs can directly encode data, validate, edit, save, delete, view, print and submit their tax returns. The package can do automatic computations and has the capability to validate information encoded by taxpayers/ATAs. After filling out the forms in this package, taxpayers/ATAs can submit it to the Online eBIRForms System.

To download the **Offline eBIRForms Package** v4.7.* click here.

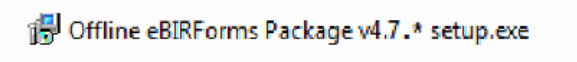
Online eBIRForms System

The Online eBIRForms System is a filing infrastructure that accepts tax returns submitted online and automatically computes penalties for tax returns submitted beyond due date. The System creates secure user accounts for taxpayers, ATAs and Tax Software Providers (TSPs) for use of the online System, and allows ATAs to file on behalf of their clients. The System also has a facility for TSPs to test and certify the data generated by their tax preparation software (certification is by form). It is capable of accepting returns data filed using certified TSP tax preparation software.

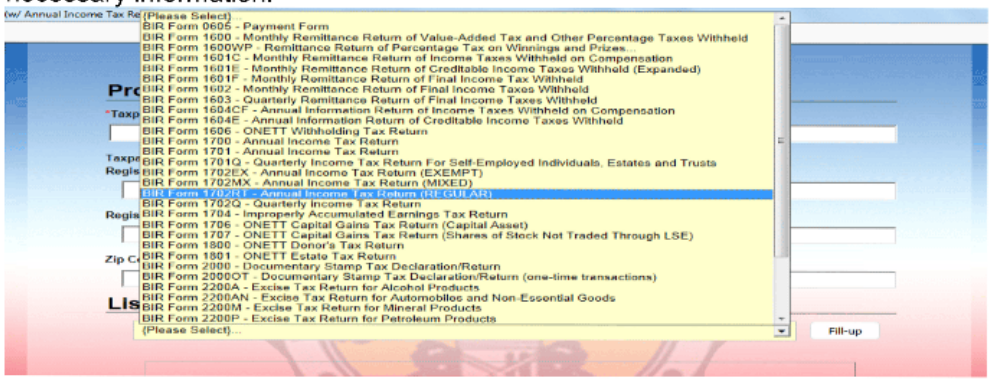
To go to the **Online eBIRForms System** click here.

*Where * is the latest version of eBIRForms package.*

2. After downloading the zipped file, **EXTRACT** the installer file together with the Job Aid. Double click the Offline eBIRForms Package.exe to start the installation.



3. **CLICK/SELECT** for the **eBIRForms** ICON (on your desktop or Start Menu), double click it. Fill- up the profile information then, select the applicable BIR Form and **FILL-UP** all the necessary information.

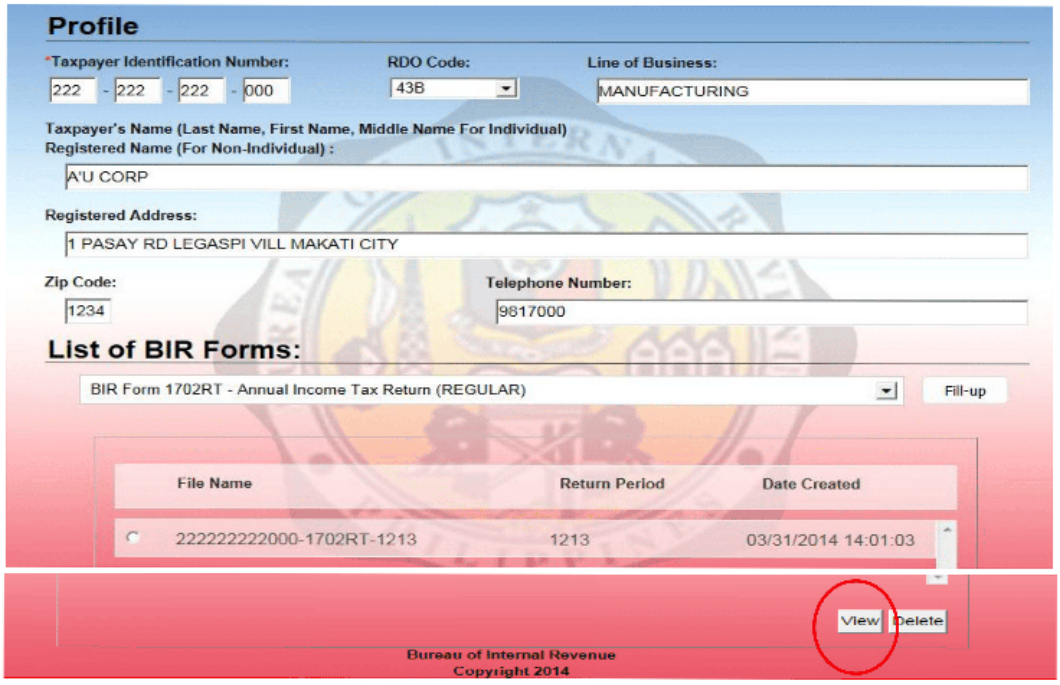


NOTE: You may read the detailed procedures specified in the respective JOB AIDS included in the downloaded package.

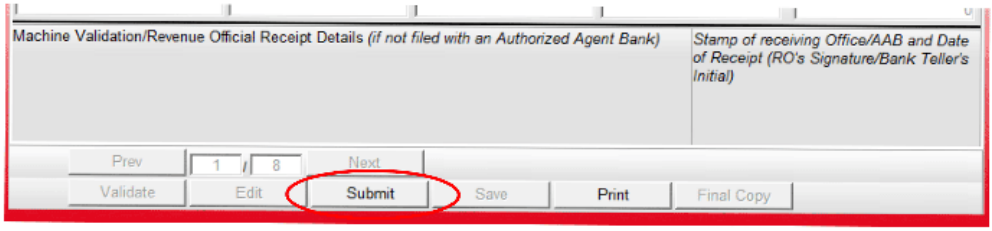
4. Click **VALIDATE**. However, you may still update/modify by clicking EDIT if needed, and indicate correct entries, then click **VALIDATE** again;

   Note: Ensure to click VALIDATE everytime the taxpayer EDITS the return.

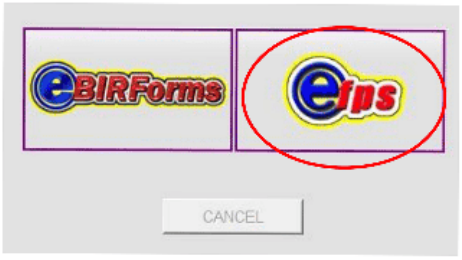
   Alternatively, you may open eBIRForms system and select the ITR previously attached and submitted to eFPS by clicking on the **VIEW** button to retrieve the return.

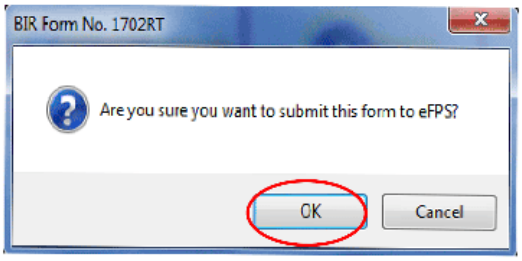


5. Click on the **SUBMIT** button to file the form online.

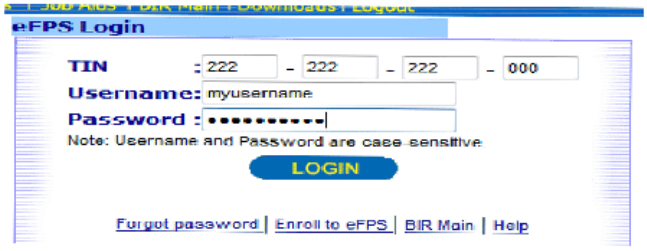


6. The following screen will be displayed. Click on the **eFPS logo** then click on **OK** button.

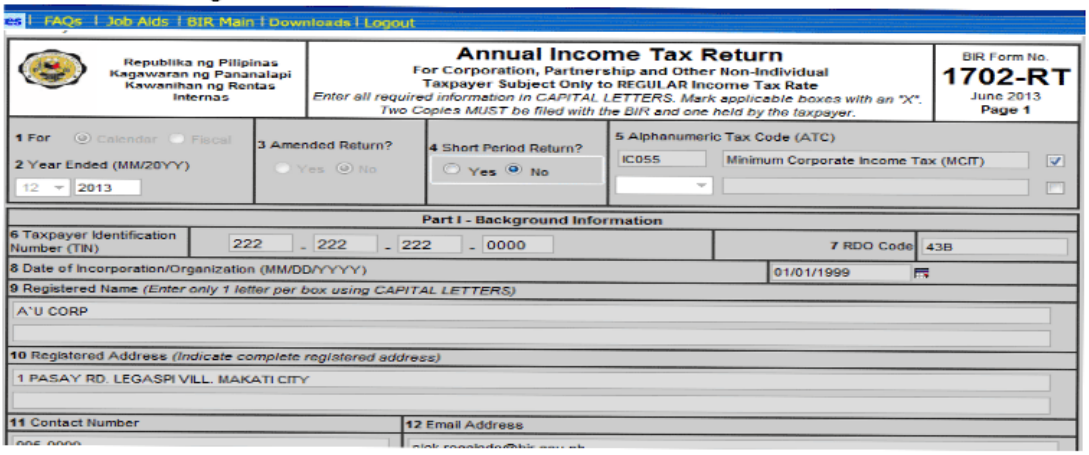




7. You will now be redirected to the eFPS LOG-IN screen. Type your USERNAME, PASSWORD and ANSWER to the Challenge Question.



8. Once logged in eFPS, the screen will display all the information encoded in the Offline eBIRForm Package.



NOTE: You may read the detailed procedures specified in the respective JOB AIDS found in the eFPS Home Page and you may click "Guidelines and Instructions" found in the upper right portion of the form.

9. In case of Amended Return, enter the Amount Paid in Return Previously filed, if any.

1702-RT	: Page 6, Schedule 7, Item No. 8
1702-MX	: Page 7, Schedule 8, Item No. 8
1700	: Page 2, Item No. 16
1701	: Page 9, Schedule 9, Item No. 6

10. Click on the **VALIDATE** button, then **SUBMIT** the Form. A **Filing Reference Number (FRN)** will be generated as proof that the return has been received by the Bureau. You may print the FRN for future use. When the system displays a message prompt for late filing, disregard the message if the return has been previously filed. The previous FRN will be tagged as the original return and the subsequent FRN issued will be tagged as an amended return in eFPS.

11. Click the **PROCEED TO PAYMENT** button, if there is any tax to be paid, and follow the existing procedures for **ePAYMENT.**

Annex C

The following guidelines shall be adopted by **ALL TAXPAYERS. They shall use the Offline eBIRForms Package** and submit **to ONLINE eBIRForms System**

1. **DOWNLOAD** the latest version of the ***Offline eBIRForms Package (with Annual Income Tax Returns v2013 ENCS)*** from the BIR website www.bir.gov.ph by clicking on eServices, then click the eBIRForms logo.



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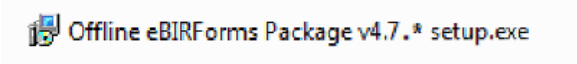
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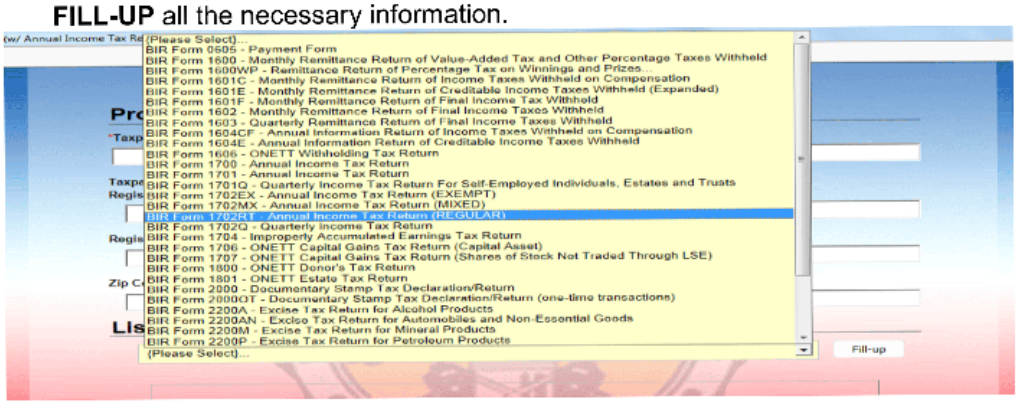
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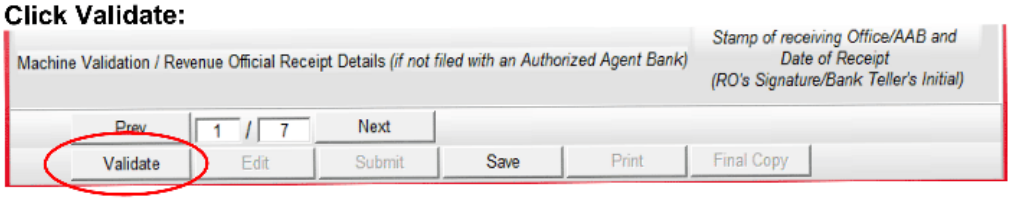


NOTE: You may read the detailed procedures specified in the respective JOB AIDS included in the downloaded package.

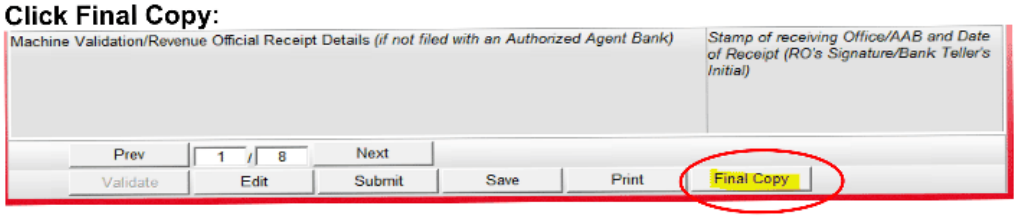
4. Once the final version of the form is completed for submission to the BIR, Click **VALIDATE**. CLICK the **FINAL COPY** button found at the bottom page of eBIRForm. *Please take note that the FINAL COPY version of the form will no longer allow subsequent changes to the form.*

> ***IMPORTANT REMINDER:***
> To be able to receive the email notification from the BIR on the submitted ITR, make sure that all of the following are complied with:
> - Your email address indicated/encoded in the return is VALID and ACTIVE
> - Your mailbox HAS ENOUGH SPACE/NOT "QUOTA EXCEEDED"
> - BIR email is not in the SPAM folder
> - bir.gov.ph is NOT BLOCKED by your email provider
>
> Non-compliance in any of the above requires RE-ENCODING AND RE-SUBMISSION of the return.
>
> If all of the above were undertaken and still NO EMAIL is received after two (2) hours from efiling, then follow process in **Annex D**.

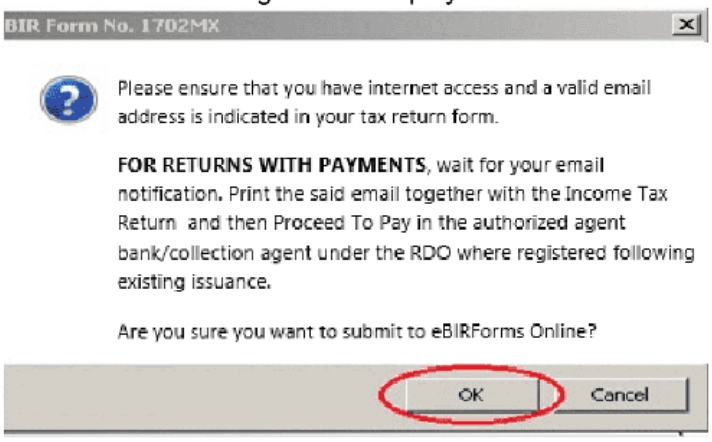
Click Validate:



Click Final Copy:

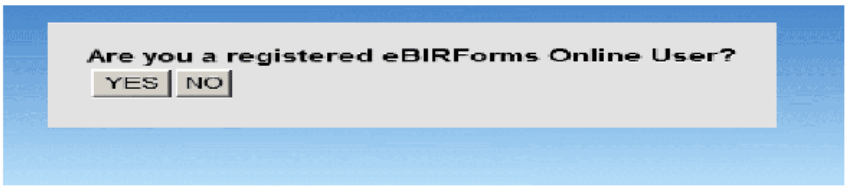


5. A confirmation message will be displayed. Click **OK**.

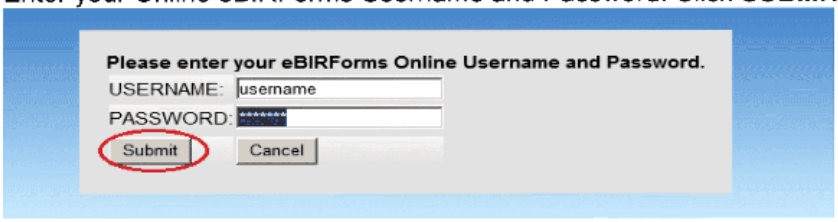


6. The following message window will be displayed to check if the taxpayer is a registered Online eBIRForms user.

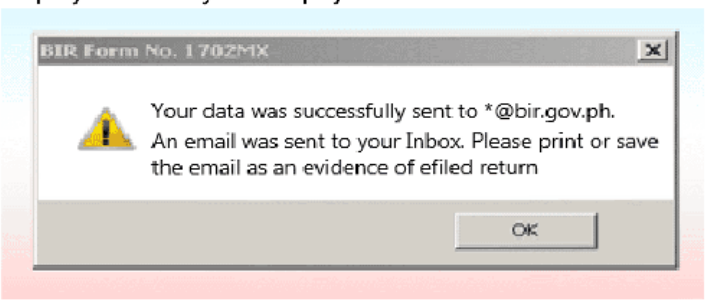
   For registered Online eBIRForms user, click **YES**. Then proceed to **STEP 7**. Otherwise, click **NO** and proceed to **STEP 8**.



7. Enter your Online eBIRForms Username and Password. Click **SUBMIT**.



8. The system will **submit the accomplished tax return form to BIR** through **COMPUTER GENERATED EMAIL.** The following confirmation message will be displayed to notify the taxpayer that the submission is successful.



*Where * is dependent on the Form being submitted.*

9. Click **OK.** The return will be displayed, and then click **"PRINT"** for **EACH PAGE OF THE RETURN** as **printed evidence of efiled return**.

AN EMAIL WILL ALSO BE SENT TO THE TAXPAYER.
PRINT the received email as an evidence that BIR received the efiled return.

Gmail by Google

Juan Dela Cruz <juan.delacruz@gmail.com>

001_BIR FORM 1702MX_222222222000_2014
1 message

eBIRForms 1702MXv2013 <1702MXv2013@bir.gov.ph> Wed, Mar 25, 2015 at 11:08 AM
To: 1702MXv2013@bir.gov.ph, juan.delacruz@gmail.com

Received Email subject to validation of BIR.

With attachment "222222222000-1702MX-1214.xml"

Date and time submitted: March 25, 2015 11:05AM

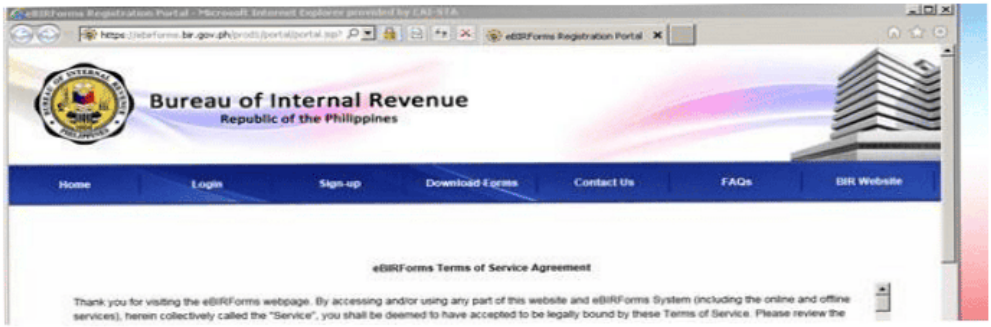
TIN:	999999999000
Name:	ABC Company
Tax Type:	Income Tax
Form Type:	1702MX
Return Period:	12/31/2014

Penalties may be imposed for any violation to the provisions of the NIRC and issuances thereof.

FOR RETURN WITH PAYMENTS
Please print the said email together with the Income Tax Return and then Proceed to Pay in the authorized agent bank/collection agent under RDO where registered following existing issuances.

- This is an automated email. Please do not reply. -

10. If the taxpayer selected "**NO**" in step #6 the user will be redirected to eBIRForms Homepage to sign-up for enrolment.



Annex D

IF NO EMAIL IS RECEIVED, first check the NOTE below before calling BIR

IF NO EMAIL IS RECEIVED, first check the NOTE below before calling BIR.

NOTE: If no email is received from the BIR within two (2) hours, **RE-SEND** the tax return data to BIR through your email. Open the directory "C:\eBIRForms\IAF_RDO_Copy\" in the computer. Look for the XML file of the encoded tax return form with the following naming convention:

FILENAME = <999999999999-XXXXXX-9999.xml> wherein,

999999999999 - The First 12 digits is the TIN including the Branch Code;
XXXXXX - The next digits (maximum of 6) is the BIR Form Number;
9999 - The Return Period or the Taxable Year; and
.xml - The file type extension

Attached the XML file to an email and send to BIR using the following email subject and email address:

Form No	eMail Subject	eMail address
1700	RDO_1700_TIN_taxable_period	1700v2013@bir.gov.ph
1701	RDO_1701_TIN_taxable_period	1701v2013@bir.gov.ph
1702EX	RDO_1702EX_TIN_taxable_period	1702EXv2013@bir.gov.ph
1702MX	RDO_1702MX_TIN_taxable_period	1702MXv2013@bir.gov.ph
1702RT	RDO_1702RT_TIN_taxable_period	1702RTv2013@bir.gov.ph

Note: Sample eMail Subject = 43A_1700_999999999000_1214

IF after RE-SENDING, still no email is received from the BIR within two (2) hours, then call BIR office to assist receipt of your email.

BIR CONTACT CENTER: 02-9818888

National Office Data Center 02-9817107 / 02-9817108 / 02-9288510 /02-9288512
Revenue Data Center (RDC) Luzon 1 (Calasiao): 075-5239295 / 075-5233927 /075-5276733 /075-5279798
Revenue Data Center (RDC) Luzon 2 (Quezon City): 02-4135018 / 02-4134982 /02-413-6540 /02-371-2411
Revenue Data Center (RDC) Vizayas: 032-2335140 / 032-2325003 /032-2325137 / 032-2335139
Revenue Data Center (RDC) Mindanao: 082-2212937 / 082-2279793 /082-2212937
TSPMD (Functional) 02-9817253 / 02-9817254 / 02-9817255 / 02-9817256
TSSD (Technical) 02-9252051 / 02-925-2052 / 02-925-2053