REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 3, 2012

REVENUE MEMORANDUM CIRCULAR NO. 15-2012

SUBJECT: Additional Guidelines in the Filing, Receiving and Processing of Taxable Year 2011 Income Tax Returns (ITRs) and their Attachments Prescribed under Revenue Regulations (RR)No. 19-2011

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to provide additional guidelines in the filing, receiving and processing of 2011 ITRs (BIR Form Nos. 1700, 1701 and 1702) prescribed under RR No. 19-2011, as well as define policies for the filing of ITRs and all the prescribed attachments thereto, for taxpayers who are mandated to use the eFPS facility, particularly the Large Taxpayers (LTs) under the jurisdiction of the Large Taxpayers Service and other eFPS users (e.g. Top 20,000 Corporations, Top 5,000 Individuals, Government bidders, etc.) until the BIR Forms November 2011 ENCS versions are made available in the Bureau's eFPS facility.

Only the above-described enhanced BIR Forms shall be used by taxpayers in filing their ITRs covering and starting with calendar year 2011 which are due for filing on or before April 16, 2012, and as well as the ITRs of juridical entities starting with those covered under ending January 31, 2012.

For expediency, ease and convenience in filling-up the ITRs, all taxpayers are encouraged to use the interactive BIR Forms. These interactive Forms can be accessed and are downloadable from the BIR website (www@bir.gov.ph) through the "BIR Forms" link.

In case the taxpayer **needs additional rows/lines** in accomplishing the "Schedule/s" provided in the BIR Form, **a separate sheet** will have to be attached to the form using the format in the pertinent schedule/s, as indicated in the header portion/s of the applicable schedule/s of the ITR. The phrase "**Additional Sheet Attached**" shall be indicated on the last line of the pertinent part(s)/schedule(s) on the face of the ITR.

The duly filled-up ITRs and additional sheet/s, if any, shall be submitted as follows:

1. **FOR NON-EFPS TAXPAYERS**, the duly accomplished ITRs shall be printed in **legal size bond paper**, **landscape orientation/layout**, signed by the taxpayer/authorized officers/representatives and filed manually with the duly designated Authorized Agent Bank (AAB)/Revenue District Office (RDO)/Revenue Collection Officers (RCO), as the case may be.

2. **FOR EFPS TAXPAYERS**, the duly accomplished ITRs shall be filed using the following:
   A. If with payment, use eFPS facility following the procedures in Annex A
   B. If without payment, use the BIR email facility following the procedures in Annex B

   The **email address of the taxpayer registered in the eFPS facility** shall be used in submitting the ITR, and additional sheet/s, if any, to the BIR email facility. Such forms submitted by the taxpayers using their registered email address are electronic documents which are electronically signed, and are thus documents filed by the taxpayer as their ITR.

For eFPS taxpayers, the accompanying schedules and attachments (i.e Financial Statements, Statement of Management Responsibility, BIR Form 2307, etc.) may still be filed with the concerned LT office/RDO where they are registered within fifteen (15) days after the manual filing of the return. Together with the said schedule/s and attachments, the taxpayers shall also submit the duly accomplished signed hardcopy of the ITR interactive form attached when making their initial filing. For purpose of determining when returns are filed, it shall be when the initial efiling was duly accomplished.

It is further reiterated that immediately upon the availability of the new ITR forms in the Bureau's eFPS facility, all eFPS taxpayers are required to electronically file (efile) the contents of the manually filed ITRs:

a. **If the enhanced Forms are available on or before April 16, 2012 deadline -** eFPS filers shall efile the contents of the previously filed ITR on or before April 16, 2012; or

b. **If the enhanced Forms are available after April 16, 2012 deadline -** eFPS filers shall efile the contents of the previously filed ITR within ten (10) days from the announcement of the eFPS availability via the BIR website.

The ITRs filed by non-eFPS taxpayers shall be encoded by the concerned RDO or the Document Processing Division (DPD), whichever is applicable, under Operations Memo Nos. 12-02-005 and 12-02-006 and other pertinent existing revenue issuances.

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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