REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 27, 2014

REVENUE MEMORANDUM CIRCULAR NO. 20-2014

SUBJECT: Guidelines in the Filing, Receiving and Processing of Taxable Year 2013 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

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This Circular is issued to provide guidelines in the filing, receiving and processing of 2013 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, 2014.**

For expediency, ease and convenience in filling-up the ITRs, all Non-eFPS taxpayers are encouraged to use the **offline eBIRForms package** which can be accessed and downloaded from the BIR website (www.bir.gov.ph) through the "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.

Taxpayers who are mandated to use eFPS, 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.)* shall use the **eFPS facility** for the filing and payment of ITRs.

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

1. **FOR NON-eFPS TAXPAYERS**

   a. **Those who opt to use the offline eBIRForms Package**, follow the procedures specified in ***steps 1 to 9 of Annex A***. The duly accomplished ITRs shall be printed in **A4 size bond paper**, portrait 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.

      Upon availability of the **on-line eBIRForms Package**, enrol to use the said facility from this link: https://ebirforms.bir.gov.ph/ and submit the accomplished form by clicking on the **SUBMIT button** of the previously filed return.

   b. **Those who have secured the MANUAL ITR forms**, fill-up legibly in capital letters using black ink and complete the same, signed by the taxpayer/authorized officers/representatives and file manually with the duly designated Authorized Agent Bank (AAB)/Revenue District Office (RDO)/Revenue Collection Officers (RCO), as the case may be.

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

2. **FOR eFPS TAXPAYERS who have used the offline eBIRForms Package**

   a. **Those who manually filed the return/paid the tax**, electronically re-file (efile) the contents of the previously filed ITRs by accomplishing the applicable ITR in the eFPS facility.

   b. **Those who electronically filed and paid using version 2011**, follow the procedures in ***Annex B*** within ten (10) days from the availability of the online submission.

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

The accompanying schedules and attachments (i.e. Financial Statements, Statement of Management Responsibility (SMR), BIR Form 2307, etc.) may still be filed with the concerned LT office/RDO where they are registered within fifteen (15) days after the electronic filing of the return. Together with the said attachments, the taxpayers shall also submit the duly accomplished signed hardcopy of the ITR with Filing Reference Number.

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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Annex A

The following guidelines shall be adopted by **all taxpayers using the offline eBIRForms package:**

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 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 v4.2 (with Annual Income Tax Returns v2013 ENCS)** click here.

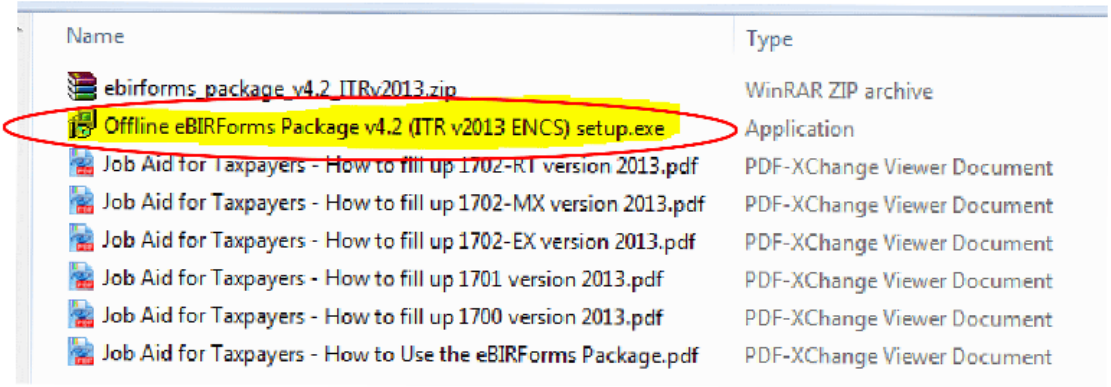
Online eBIRForms System

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.

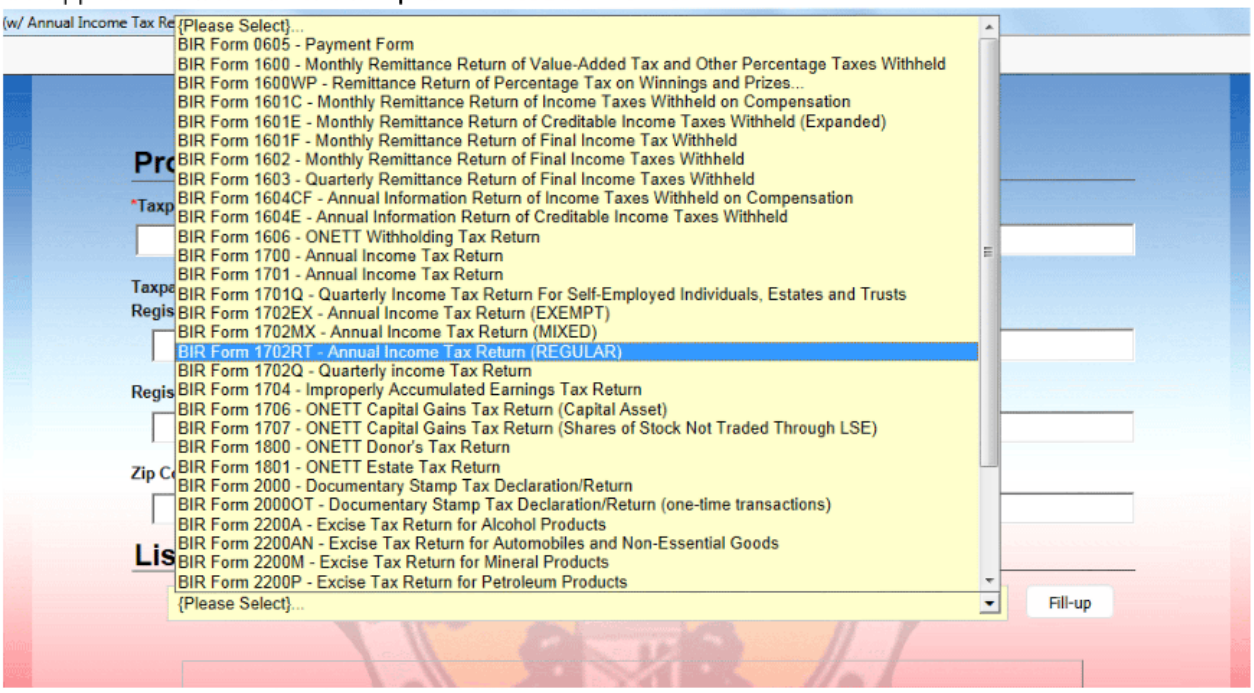
2. After downloading, EXTRACT the installer file together with the Job Aids by right-clicking on the Offline eBIRForms Package.

3. INSTALL the "Offline eBIRForms Package (with Annual ITRs v2013 ENCS)" by double clicking on the application (.exe).



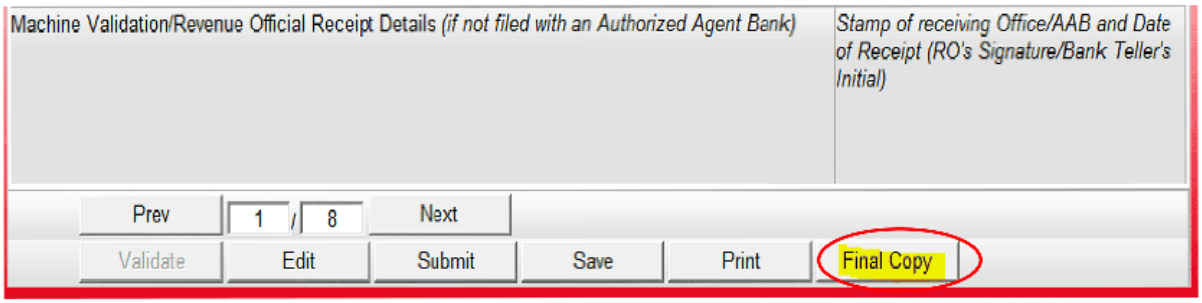
Name	Type
ebirforms_package_v4.2_ITRv2013.zip	WinRAR ZIP archive
Offline eBIRForms Package v4.2 (ITR v2013 ENCS) setup.exe	Application
Job Aid for Taxpayers - How to fill up 1702-RT version 2013.pdf	PDF-XChange Viewer Document
Job Aid for Taxpayers - How to fill up 1702-MX version 2013.pdf	PDF-XChange Viewer Document
Job Aid for Taxpayers - How to fill up 1702-EX version 2013.pdf	PDF-XChange Viewer Document
Job Aid for Taxpayers - How to fill up 1701 version 2013.pdf	PDF-XChange Viewer Document
Job Aid for Taxpayers - How to fill up 1700 version 2013.pdf	PDF-XChange Viewer Document
Job Aid for Taxpayers - How to Use the eBIRForms Package.pdf	PDF-XChange Viewer Document

4. CLICK/SELECT for the eBIRForms ICON (on your desktop or Start Menu), double click it. Then, select the applicable BIR Form and fill-up all the needed information.



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

5. Once the final version of the form is completed for submission to the BIR, PRINT the completed form (for NON-eFPS) and CLICK on 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.



6. After clicking on the **Final Copy** button, a file would be created inside the directory '**C:/eBIRForms/IAF_RDO_Copy**' with the following file **NAMING CONVENTION**:

<999999999999-XXXXXX-9999.xml> wherein,

999999999999	- The First 12 digits is the TIN including the Branch Code;
"-"	- Followed by a Dash;
XXXXXX	- The next digits (maximum of 6) is the Form Number;
"-"	- Followed by another Dash;
9999	- The last 4 digits is the Return Period (2 digits for BIR Form 1700) ; and
.xml	- The file type extension

7. COMPRESS the .xml file by converting it to **ZIP FORMAT**. Therefore, these sample filenames shall be generated for the following BIR Forms for taxable year 2013:

BIR FORM NO.	File Name Saved in eBIRForms (.xml Format)	File Name to be Attached in eFPS (.zip Format)
1702-RT	222222222000-1702RT-1213.xml	222222222000-1702RT-1213.zip
1702-MX	222222222000-1702MX-1213.xml	222222222000-1702MX-1213.zip
1702-EX	222222222000-1702EX-1213.xml	222222222000-1702EX-1213.zip
1700	222222222000-1700-13.xml	222222222000-1700-13.zip
1701	222222222000-1701-1213.xml	222222222000-1701-1213.zip

8. For **NON-eFPS TAXPAYERS**, send the zip file via email to the appropriate email address below:
   1700v2013@bir.gov.ph, if the form used is BIR Form No 1700
   1701v2013@bir.gov.ph, if the form used is BIR Form No 1701
   1702RTv2013@bir.gov.ph, if the form used is BIR Form No 1702-RT
   1702EXv2013@bir.gov.ph, if the form used is BIR Form No 1702-EX
   1702MXv2013@bir.gov.ph, if the form used is BIR Form No 1702-MX

   Indicate in the email Subject Field:

   RDO Code, Form Type to be submitted, TIN of the filer and taxable period

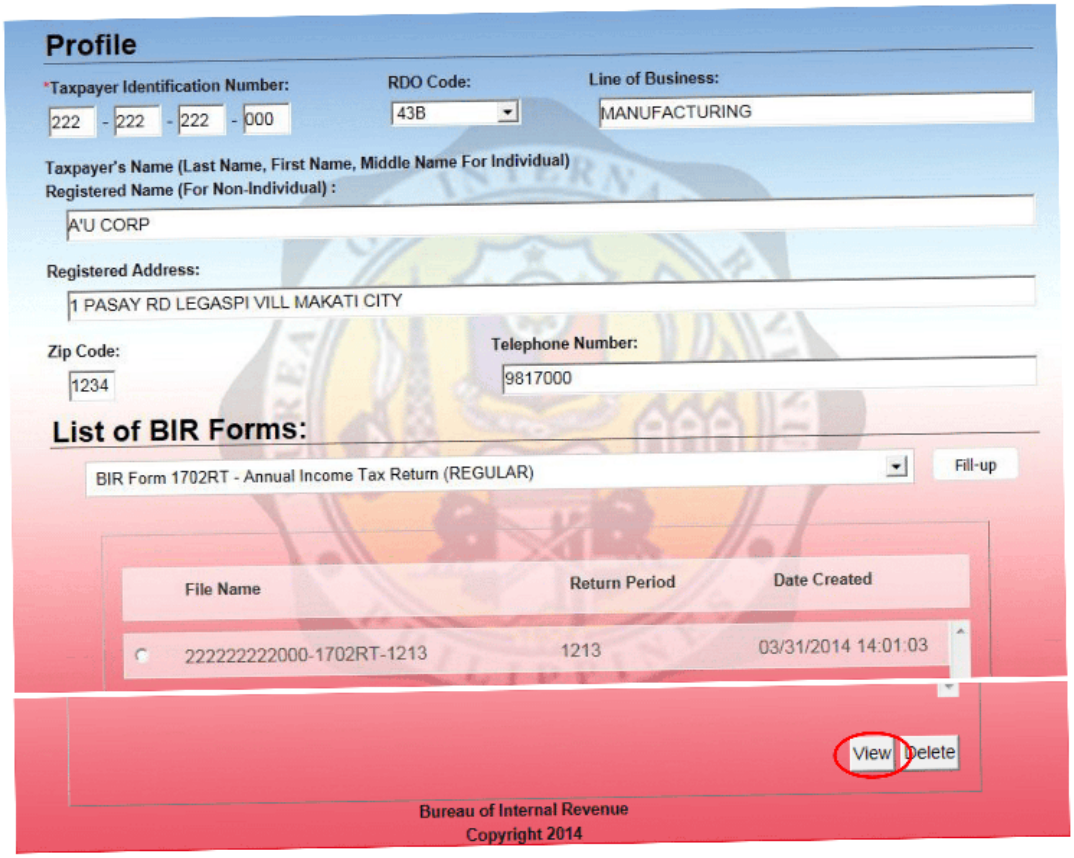
   Example:

   001_BIR FORM 1702RT_222222222000_December 31, 2013

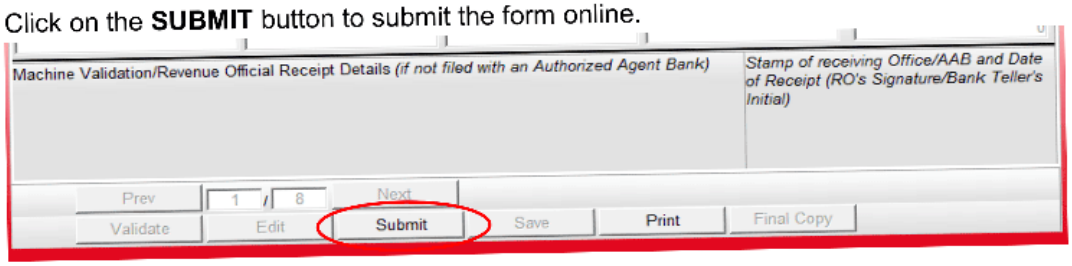
9. PRINT AND PROCEED PAYMENT manually with the duly designated Authorized Agent Bank (AAB)/Revenue District Office (RDO)/Revenue Collection Officers (RCO), as the case may be.

The following guidelines shall be adopted by **all TAXPAYERS who have used the offline eBIRForms Package**:

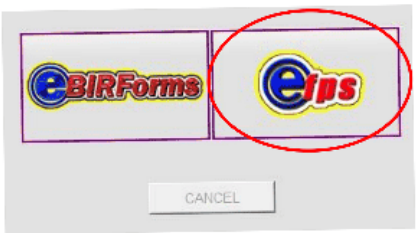
1. Open eBIRForms system and select the ITR previously attached and submitted to eFPS by clicking on the **VIEW** button to retrieve the return.

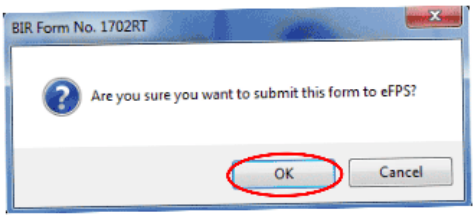


2. Click on the **SUBMIT** button to submit the form online.

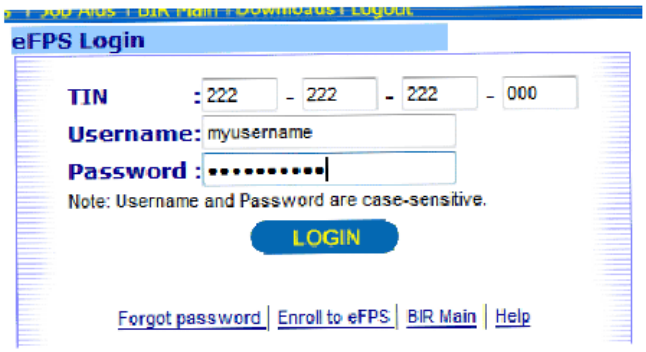


3. The following screen will be displayed. Click on the eFPS logo then click on OK button.

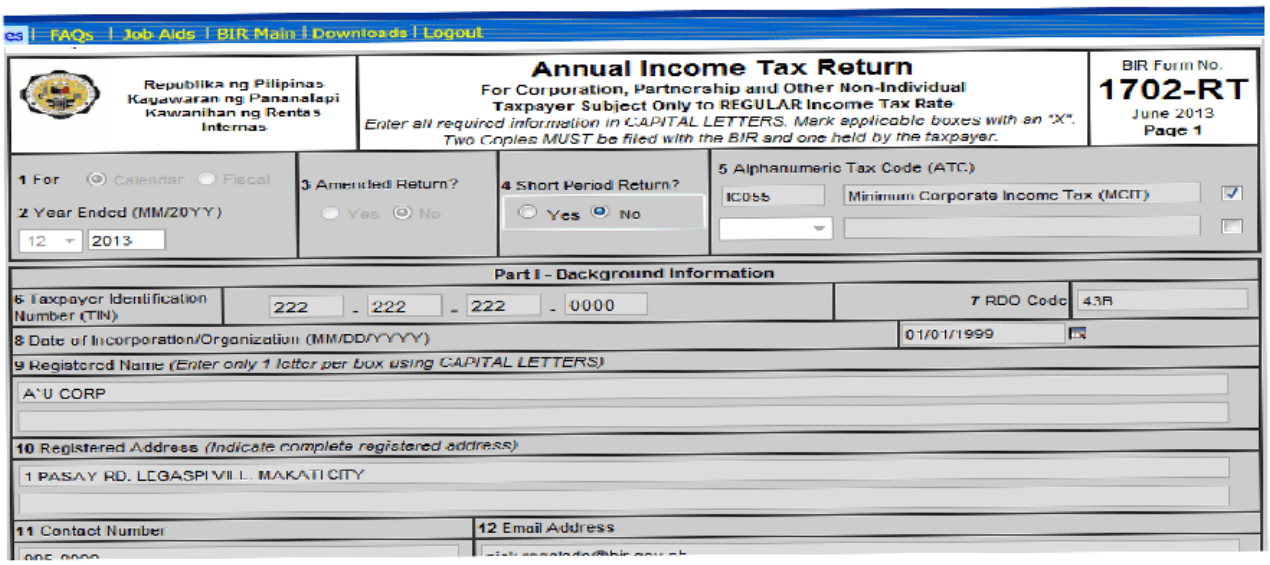




4. You will now be redirected to the eFPS LOG-IN screen. Type your USERNAME, PASSWORD and ANSWER to the Challenge Question.



5. Once logged in eFPS, the screen will display all the information provided for 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.

6. 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

7. Click on the **VALIDATE** button, then **SUBMIT** the Form. A new 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.

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