REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

April 15, 2015

REVENUE MEMORANDUM CIRCULAR NO. 20-2015

SUBJECT: Alternative Mode in the Filing of **BIR Form Nos. 1701Q and 1702Q** with Payments using the ELECTRONIC PLATFORM OF BIR

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to provide guidelines in filing using the ELECTRONIC PLATFORM for BIR Form Nos. 1701Q and 1702Q with payments 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. Those with no payment should follow RMC 18-2015 and may file manually on or before April 15, 2015, and re-File electronically using the BIR's systems on or before June 15, 2015.

Those taxpayers filing BIR Form Nos. 1701Q or 1702Q with payment using the eBIRForms shall follow the same procedures in Annex D of RMC 14-2015.

After validating the tax return, click "FINAL Copy", 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>
(e.g. 999999999000-1701Q-2014Q1.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
1701Q	RDO_1701Q_TIN_taxable_period	1701Qv2008@bir.gov.ph
1702Q	RDO_1702Q_TIN_taxable_period	1702Qv2008@bir.gov.ph

Note: Sample eMail Subject = 43A_1701Q_999999999000_1214

Print eMail Notification as evidence of eFiled return from the BIR and the tax return, then proceed to Authorized Agent Bank/collection agent for manual payment.

Taxpayers mandated to use EFPS (e,g, TAMP) after several attempts of unsuccessful efiling should:

a. Print evidence/proof (PRINT SCREEN ON THE MESSAGE given by the system) that EFPS were tried several times but unsuccessful
b. Report/call HELPDESK and get trouble ticket log 981-7050/ 9817051/9817107/9817108
c. Report to BIR CONTACT CENTER 981-8888 and get reference number of the call

to protect them from penalties to be imposed in the future. Thereafter, **manually file and manually pay** following existing procedures. File on or before APRIL 15, 2015 attaching the proof of unsuccessful eFPS, then RE-FILE ELECTRONICALLY on or before June 15, 2015.

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