REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 18, 2009

REVENUE MEMORANDUM CIRCULAR NO. 21 – 2009

SUBJECT: Procedures for All eFPS Filers in Filing Tax Returns Affected by Revenue Issuances in the Enhanced eFPS

TO : All Internal Revenue Officials, Employees and Others Concerned

Relative to the enhancement of the following BIR Forms, which are now available in Electronic Filing and Payment System (eFPS), hereunder are the guidelines to be undertaken by all eFPS filers:

BIR FORM NO.	TITLE/DESCRIPTION	Pertinent Revenue Issuance	EFFECTIVITY DATE
1601 E Revised: Feb. 2007	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)	Revenue Regulations (RR) No. 8-2005 – additional ATC refund to MERALCO users; RR No. 30-2003 – add'l ATC for corporate Mgt. & Tech. consultant	June 3, 2005 Jan. 1, 2004
1702 Q Revised: October 2007	Quarterly Income Tax Return (For Corporations and Partnerships)	RR 12-2007 – Payments for MCIT is on a Quarterly Basis	November 3, 2007
2550 M / 2550 Q Revised: February 2007	Monthly Value-Added Tax Declaration/Quarterly Value-Added Tax Return (Cumulative for 3 months)	RR No. 2-2007 – amending RR No. 16-2005, Sec. 4. 110-7 (b) re: 70% of the output tax	December 2006

Affected e-filers should amend their previously filed tax returns in eFPS within five (5) days from date of announcement via the BIR Web, by encoding the contents of return previously filed manually. E-payment should no longer be required if the tax due on the amended return is equal to the amount previously paid. However, if the tax due on the amended return is greater than the amount previously paid, the taxpayer shall e-pay the unpaid amount.

Please disregard the system message "late filing…" for returns previously filed manually.

Form's attachments such as; ALPHALISTS, MAP & SAWT, shall be submitted thru esubmission@bir.gov.ph until further notice.

For e-filers of the following forms please take note of their availability and enhancement:

BIR FORM NO.	TITLE/DESCRIPTION	Other Concerns	TRANSACTION DATE
2553 Revised: July 1999	Return of Percentage Tax Payable Under Special Laws	Announcing the Availability in eFPS	Go current
2200 A Revised: May 2006	Excise Tax Return for Alcohol Products	Announcing the enhancement in filling up the Place of Removal/production Column	Go current
2200 AN Revised: August 2003	Excise Tax Return for Automobiles & Non-Essential Goods		
2200 M Revised: September 2005	Excise Tax Return for Mineral Products		
2200 P Revised: September 2005	Excise Tax Return for Petroleum Products		
2200 T Revised: May 2006	Excise Tax Return for Tobacco Products		

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue