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

April 15, 2015

REVENUE MEMORANDUM CIRCULAR NO. 21-2015

SUBJECT : Alternative Mode in the Filing of BIR Form Nos. 2551M, 2551Q, 2550M and 2550Q using the ELECTRONIC PLATFORMS OF BIR

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to provide guidelines in filing BIR Form Nos. 2551M, 2551Q, 2550M and 2550Q, using the ELECTRONIC PLATFORMS. 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 taxpayers filing with payment or no payment using the Offline eBIRForms of the said forms, shall follow the same procedures in Annex D of RMC 14-2015 and efiled by attaching xml file to email. 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-99999999.xml>
(e.g. 999999999000-2551M-032015.xml / 999999999000-2550Q-032015Q1.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;
99999999 - The Return Period or the Taxable Year (maximum of 8 digits); and
.xml - The file type extension

Attach the xml file to an email and send to BIR using the following email subject and email address:

Form No	eMail Subject	eMail Address
2551M	RDO_2551M_TIN_taxable_period	2551M@bir.gov.ph
2551Q	RDO_2551Q _TIN_taxable_period	2551Q@bir.gov.ph
2550M	RDO_2550M _TIN_taxable_period	2550M@bir.gov.ph
2550Q	RDO_2550Q _TIN_taxable_period	2550Q @bir.gov.ph

Note: Sample eMail Subject = 43A_2550Q_999999999000_032015Q1 / 43A_2550M_999999999000_032015

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 following existing procedures.

Those taxpayers mandated to use eFPS (e.g. TAMP) after several attempts of unsuccessful efiling, must print evidence/proof thereof (print screen with the message as given by the system). Further, to protect them from penalties to be imposed in the future, they should:

a. Report/call HELPDESK and get Trouble Ticket Log; or
b. Report to BIR CONTACT CENTER 981-8888 and get Reference Number of the call.

Thereafter, they should **manually file and manually pay** following existing procedures. They should file on or before the due dates of the respective returns and attach the proof of unsuccessful eFPS attempts, then, RE-FILE ELECTRONICALLY not later than thirty (30) days from the deadline.

Penalties imposed under RR 5-2015 on filing using a mode/venue different from that prescribed shall be waived provided that the subject returns have been re-filed electronically in the BIR's systems as mentioned in the preceding paragraph.

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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