REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
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REVENUE MEMORANDUM CIRCULAR NO. 22-2015

SUBJECT : Alternative Mode in the Filing of BIR Form Nos. 1601-C and 1601-E Using the ELECTRONIC PLATFORMS of the Bureau of Internal Revenue (BIR)

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to provide guidelines in the filing of various BIR Forms listed below using the ELECTRONIC PLATFORMS of the BIR. This circular does not cover taxpayers who are not mandated to use Electronic Filing and Payment System (eFPS)/Electronic Bureau of Internal Revenue Forms (eBIRForms) and who have not opted to file electronically, and, thus, the existing procedures on manual filing shall apply insofar as they are concerned.

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. 999999999000-1601C-042015.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
1601-C	RDO_1601C_TIN_taxable_period	1601C@bir.gov.ph
1601-E	RDO_1601E_TIN_taxable_period	1601E@bir.gov.ph

Note: Sample eMail Subject = 040_1601E_999999999000_042015

If return is with payment, print eMail Notification as evidence of efiled return from the BIR and the tax return, then, proceed to Authorized Agent Bank (AAB)/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.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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