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

April 2, 2009

REVENUE MEMORANDUM CIRCULAR NO. 25 - 2009

Subject : **Transition Procedures for All eFPS Filers in Filing Tax Returns Affected by the New Legislative Law (RA No. 9504), and Taxation on the Sale to the Bangko Sentral ng Pilipinas (BSP) of Gold and Other Metallic Mineral Products Extracted or Produced by Small Scale Miners (RR No. 7-2008)**

To : **All Internal Revenue Officials, Employees and Others Concerned**

Relative to the implementation of the new laws, the following BIR forms were enhanced:

I. Pursuant to Republic Act No. 9504

Item No	BIR Form No.	Description	Form Version Date
1	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	July 2008 ENCS
2	1604CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	July 2008 ENCS
3	1700	Annual Income Tax Return For Individuals Earning Compensation Income and Marginal Income Earner (Including Non-Business/Non-Profession Related Income)	July 2008 ENCS
4	1701	Annual Income Tax Return For Self-Employed Individuals, Estates and Trusts (Including those w/ both Business & Compensation Income)	July 2008 ENCS
5	1701Q	Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (Including those w/ both Business & Compensation Income)	July 2008 ENCS
6	1702	Annual Income Tax Return (For Corporations, Partnerships and Other Non-Individual Taxpayers)	July 2008 ENCS
7	1702Q	Quarterly Income Tax Return (For Corporations, Partnerships and Other Non-Individual Taxpayers)	July 2008 ENCS

II. Pursuant to Revenue Regulations No. 7-2008

Item No	BIR Form No.	Description	Form Version Date
1	1601E	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded) (Except for transactions involving onerous transfer or real property classified as ordinary asset)	August 2008 ENCS

The enhanced forms are available for use in all Revenue District and Large Taxpayers Offices. However, the above enhanced BIR Forms are not yet available in eFPS.

In view of this, the following work-around procedures shall be adopted by all eFPS filers:

1. eFPS filers shall e-file using the existing online form with the following procedures:
   a. Fill-up the necessary fields of the corresponding available BIR form.
   b. Submit the filled-up return (disregard the system computed fields) and wait for the filing reference number.
   c. e-Pay the manually computed tax due (based on the enhanced BIR form).
   d. Submit Filing Reference Number Page together with the properly filled-up applicable enhanced forms to the Revenue District and Large Taxpayers Offices where they are registered fifteen (15) days after e-filing and e-payment. Manual submission shall no longer be required once the enhanced BIR Forms becomes available in eFPS.

2. Once the enhanced forms are available in the eFPS, e-filers are required to amend the previously filed old tax returns in eFPS within five (5) days from date of announcement via the BIR Website by encoding the contents of the applicable enhanced forms formerly submitted to the Revenue District. e-Payment shall no longer be required if the tax due on the amended returns is equal to the amount previously paid. However, if the tax due on the amended return is greater than the amount previously paid, taxpayer shall e-pay the unpaid amount.

All Revenue Officials are hereby enjoined to give this Circular as wide as publicity as possible.

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

G-2