REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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# REVENUE MEMORANDUM CIRCULAR NO. 26-2014

**SUBJECT**: Encouraging the Use of Computer-Generated Forms and Clarifying Certain Policies in Filing Income Tax Returns (ITRs) for Taxable Year 2013 using BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX and 1702-MX, All June 2013 ENCS version under Revenue Regulations No. 2-2014, including other BIR Forms.

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

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In line with the continuing efforts of the BIR to improve taxpayer service given the limited fund allocation for the purpose, the BIR encourages the use of electronic / computer-generated forms in filing tax returns and other BIR Forms.

The **Offline eBIRForms Package** (36 BIR Forms, including BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX and 1702-MX, All June 2013 ENCS version) was developed primarily to provide taxpayers with an accessible and convenient service through easy preparation of their tax forms. It is an alternative mode of preparing tax returns which deviates from the conventional manual process of filling-up tax returns. Taxpayers can directly encode data, validate, edit, save, delete, view and print the tax returns. The package provides automatic computations and has the capability to validate information encoded by the taxpayers. Further, it is available to all non-eFPS taxpayers through the internet. Taxpayers with internet connections thru their own local area network (LAN) or through the wireless fidelity (wifi) may download the offline eBIRForms Package through the BIR Website http://www.bir.gov.ph. Those without their own internet connections may download or utilize the same package through BIR internet facility available in e-lounges located at the Revenue District Offices (RDOs).

The **pdf format** of the aforesaid forms is likewise readily available for download and print as prescribed instead of the manually printed copies distributed by BIR offices.

**Policies:**

1. All copies of the Computer-generated forms should be printed in an **A4 size bond paper** at portrait orientation format. However, the setting of the printer for the paper size is folio or legal. This is to ensure that the printed forms is the same as the official manual forms.

2. Job aids referring to the use of the eBIRForms are included in the package and shall be used as guidelines in the preparation of the aforesaid forms.

3. In lieu of the manually printed ITR Forms distributed by the BIR, clear **photocopies of the same (pdf/manually printed returns) may be used**, provided, all forms are originally signed by the taxpayer/authorized officers/representatives.

All RDOs are hereby directed to encourage taxpayers to use the pdf format or the offline eBIRForms Package for ease and convenience of the general public.

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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BUREAU OF INTERNAL REVENUE