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

May 6, 2015

REVENUE MEMORANDUM CIRCULAR NO. 26-2015

SUBJECT : Alternative Mode in the Filing of Several Returns Using the ELECTRONIC PLATFORMS of the Bureau of Internal Revenue (BIR) and Re-efiling of All Other Forms

TO : All Internal Revenue Officials, Employees and Others Concerned

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.

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 efile 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
1601-F	RDO_1601F_TIN_taxable period	1601F@bir.gov.ph
1600	RDO_1600_TIN_taxable period	1600@bir.gov.ph
1602	RDO_1602_TIN_taxable period	1602@bir.gov.ph
1603	RDO_1603_TIN_taxable period	1603@bir.gov.ph
1606	RDO_1606_TIN_taxable period	1606@bir.gov.ph
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
1700	RDO_1700_TIN_taxable period	1700v2013@bir.gov.ph
1701	RDO_1701_TIN_taxable period	1701v2013@bir.gov.ph
1702EX	RDO_1702EX_TIN_taxable period	1702EXv2013@bir.gov.ph
1702MX	RDO_1702MX_TIN_taxable period	1702MXv2013@bir.gov.ph
1702RT	RDO_1702RT_TIN_taxable period	1702RTv2013@bir.gov.ph
1701Q	RDO_1701Q_TIN_taxable period	1701Qv2008@bir.gov.ph
1702Q	RDO_1702Q_TIN_taxable period	1702Qv2008@bir.gov.ph

Note: Sample eMail Subject = 040_1601E_999999999000_042015
43A_2550Q_999999999000_032015Q1

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 on or before the due date; or
b. Report to BIR CONTACT CENTER 981-8888 and get Reference Number of the call.

However, they should **manually file and manually pay on or before the due date** 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 within fifteen (15) days after the statutory deadline** set for the relevant returns starting return period April 2015 which will be filed May 2015. 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

H-2