REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:52 A.M.
MAR 30 2017
RECEIVED

March 29, 2017

REVENUE MEMORANDUM CIRCULAR NO. 28-2017

SUBJECT : **Guidelines in the Filing, Receiving and Processing of 2016 Income Tax Returns including its Attachments**

TO : All Internal Revenue Officials, Employees and Others Concerned

---

For the information and guidance of all concerned, this Circular is being issued to reiterate and update the guidelines in the filing, receiving and processing of 2016 Income Tax Returns including its attachments, due on or before April 17, 2017 (since April 15, 2017 falls on a Saturday which is a holiday/non-working day) or on or before the 15th day of the fourth month following the close of the taxpayer's taxable year (taxpayers covered by fiscal year).

Manner of Filing of Returns. Taxpayers who are mandated to use eBIRForms/eFPS **(Annex "A")** under existing issuances, and those who opted to file manually, shall file and pay with the following guidelines:

Manner of Filing	**Where to File and Pay**	**Required Attachments**	
		Where to Submit	When to Submit
A. With Payment			
1. Manual Filing Forms are available thru the following: (a) RDO – for the BIR official printed forms; (b) BIR website – for the downloadable forms printed in A4 size bond paper; or (c) Computer-generated income tax return forms printed in A4 size bond paper from eBIRForms Package	▪ Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; ▪ In places where there are no AABs, the return shall be filed and the tax shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO; ▪ For Mobile Payment, payment can be made using GCash and the return shall be filed with the RDO where the taxpayer is registered. **Note:** All RDOs and AABs should accept BIR official printed forms, or photocopied or electronic/ computer-generated income tax returns, in lieu of the officially printed forms, provided that the said forms are originally filled out and signed by the taxpayer or his/her/its duly authorized representative.	▪ AAB ▪ RDO ▪ RDO	Upon filing

Manner of Filing	Where to File and Pay	Required Attachments	
		Where to Submit	When to Submit
2. eFPS Facility	▪ Prepare ITR using eBIRForms Package and submit and pay using eFPS facility; or ▪ File and pay directly using eFPS AABs/facility.	Concerned Large Taxpayer Division (LTD)/RDO	Within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later
3. eBIRForms Package	Electronically file using eBIRForms Package and pay to any of the following: ▪ Authorized Agent Bank (AAB) located within the territorial jurisdiction of the RDO where the taxpayer is registered; ▪ In places where there are no AABs, *the return shall be filed and* the tax shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO; ▪ For Mobile Payment, payment can be made using GCash and the return shall be filed with the RDO where the taxpayer is registered.	▪ AAB ▪ RDO ▪ RDO	Within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later
B. No Payment Returns			
1. eFPS Facility	▪ Prepare ITR using eBIRForms Package and submit using eFPS AABs/facility; or ▪ *File directly using eFPS facility.*	Concerned Large Taxpayer Division (LTD)/RDO	Within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later
2. eBIRForms Package	Electronically file using eBIRForms Package	▪ RDO	Within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later

Optional Manual Filing of "No Payment Returns". The following individuals may file manually "No Payment Returns" with the RDO where they are registered using officially printed forms/photocopied or electronic/computer-generated returns:

(1) Senior Citizen (SC) or Persons with Disabilities (PWDs) filing **for their own** return;
(2) Employees deriving purely compensation income from two or more employers, concurrently or successively at any time during the taxable year, or from a single employer, although the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing;
(3) Employees qualified for substituted filing under RR 2-98 Sec. 2.83.4, as amended, but opted to file for an ITR and are filing for purposes of promotion, loans, scholarship, foreign travel requirements, etc.

Printed Copy of e-Filed Tax Returns. Electronically filed and/or paid ITRs using eBIRForms or eFPS without any attachments required, need not submit printed copy of e-Filed tax returns to the LTD/RDO.

Required Attachments. The required attachments (**Annexes "B1 to B5"**) and accompanying schedules shall be submitted to the LTD/RDO or AABs located within the territorial jurisdiction of the LTD/RDO where the taxpayer is registered.

Taxpayers who electronically filed shall also submit a signed copy of electronically filed ITR with Filing Reference Number (FRN) thru eFPS facility or an email Tax Return Receipt Confirmation and a signed copy of electronically filed ITR thru eBIRForms facility, together with the required attachments within fifteen (15) days after the electronic filing of the return.

The Summary Alphalist of Withholding Tax (SAWT) using the Data Entry Module of the BIR shall be emailed to esubmission@bir.gov.ph, if applicable.

Receiving and Stamping. RDOs, LTDs and all AABs shall receive the income tax returns by stamping the official receiving seal on the space provided for in the three (3) copies of the returns, whether or not the taxpayer is under the jurisdiction of a regional office with Document Processing Division (DPD). Any copies of the return in excess of 3 copies shall not be stamped "RECEIVED" by the RDO, LTD and AAB. However, in the case of corporations and other juridical persons, there shall be stamped "RECEIVED" in at least two (2) extra copies of the Audited Financial Statements (AFS) for filing with the Securities and Exchange Commission (SEC).

The attached AFS to the ITR shall be stamped received only on the page of the Audit Certificate, the Statement of Financial Position, the Statement of Comprehensive Income and/or its equivalent and Statement of Management's Responsibility. The other pages of the financial statements and its attachments need not anymore be stamped received.

Supplemental Information. The disclosure of Supplemental Information under BIR Form Nos. 1700 and 1701 is **OPTIONAL** on the part of the individual taxpayer filing ITR covering and starting with calendar year 2016 due for filing on or before April 17, 2017.

All other circulars and revenue issuances inconsistent herewith are hereby amended, modified or revoked accordingly. All internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

H2/mag

004652