



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

Clarification on the filing of no payment returns

(Revenue Memorandum Circular No. 12-2015)

The BIR has issued the following clarifications on the use of eBIRForms by taxpayers who shall file “no payment” returns.

1. The following taxpayers may file manually their “no payment returns” to the Revenue District Office (RDO) where they are registered using officially printed forms/photocopied or electronic/computer-generated returns:
 - a. Senior Citizens (SC) or Persons with Disabilities (PWD) filing for their own return
 - b. Employees deriving purely compensation income from two or more employers, concurrently or successively, whose tax due equals tax withheld.
 - c. Employees qualified for substituted filing but opted to file for an ITR and are filing for purposes of promotion (PNP/AFP), loans, scholarship, foreign travel requirements, etc.

The above taxpayers, however, are encouraged to use the offline eBIRForms for ease and convenience. They are also encouraged to file their returns electronically to avoid the long lines on or before the tax filing deadline.

2. All business taxpayers with no payment returns who are mandated to use eBIRForms/eFPS must electronically file their return.

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