



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

The Bureau of Internal Revenue (BIR) recently issued Revenue Memorandum Circular (RMC) No. 20-2014 to provide guidelines in the filing, receiving, and processing of taxable year 2013 Income Tax Returns (ITRs) BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX, and 1702-MX.

The ITRs and any additional sheets, which are due for filing on or before April 15, 2014, should be submitted as follows:

1. For Non-eFPS taxpayers

- a. Those who used the offline eBIR Forms Package – The duly accomplished ITRs must be printed in A4 size bond paper, portrait/layout, signed by the taxpayer/ authorized officers/ representatives. The ITR should be filed manually with the Authorized Agent Bank (AAB)/Revenue District Office (RDO)/Revenue Collection Officer (RCO), as the case may be. (Please see Annex A of the attached RMC No. 20-2014 for the guidelines on the use of offline eBIR Forms).

Once the online eBIRForms Package is available, taxpayers should enrol in the system (<https://ebirforms.bir.gov.ph/>) and submit the accomplished ITR in the system.

- b. Those who used the Manual ITR Forms - The ITR should be filled-up legibly in capital letters using black ink. The duly accomplished return should be signed by the taxpayer/ authorized officers/ representative, and filed manually with the AAB/RDO/RCO, as the case may be.

2. For eFPS taxpayers

- a. Those who manually filed their ITR – electronically re-file the contents of the previously filed ITRs by accomplishing the new ITR in the eFPS facility.
- b. Those who electronically filed and paid using the 2011 version of the ITR in the eFPS – re-submit ITR in the eFPS within 10 days from the availability of the online submission. (Please see Annex B of the attached RMC No. 20-2014 on the guidelines on the re-filing of tax returns).

The date of filing of the tax return shall be the date the initial eFiling was done by the taxpayer.

The 15-day grace period granted to eFPS filers on the filing of accompanying schedules and attachments (i.e., financial statements, statement of management responsibility, BIR Form 2307, etc.) shall be counted from the electronic filing of the return. The taxpayer shall submit the schedules and attachments together with the signed hardcopy of the ITR with the Filing Reference Number.

http://www.bir.gov.ph/images/bir_files/old_files/pdf/82594RMC%20No%209-2014.pdf

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