



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

Guidelines in the filing of ITRs by taxpayers mandated to use eFPS/eBIRForms (Revenue Memorandum Circular NO. 14-2015)

All taxpayers are mandated to use eFPS/eBIRForms and those who shall opt to file electronically their income tax returns (ITRs) are advised to use the latest version of the Offline eBIRForms Package in the filing of their ITRs (BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX and 1702-MX).

Re-filing of manually-filed ITRs

Taxpayers are required to use eBIR Forms and file electronically their ITR who had already filed manually, are mandated to re-file electronically their ITR on or before April 15, 2015. In case of failure to re-file electronically their ITR on or before April 15, 2015, the taxpayer shall be subject to the P1,000.00 compromise penalty and 25% surcharge for wrong venue.

For purposes of determining the date when the ITRs are filed, it shall be the date the original eFiling was duly submitted.

Submission of Financial Statement and other attachments

The accompanying schedules and manual attachments (i.e., Financial Statements, Statement of Management Responsibility, DVD-R with sworn declaration) shall still be manually filed within 15 days after the electronic filing of the ITR to the concerned LT Office/RDO where they are registered.

The concerned taxpayers shall also submit together with the schedules and attachments the duly accomplished signed hardcopy of the ITR with the printed email notification received from the eBIRForms facility.

Submission of SAWT

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

Online enrollment

Juridical entities/corporations and individuals enrolling online their authorized representatives need to submit to BIR a certification authorizing a maximum of three (3) personnel to file returns under Section 52(A) of the Tax Code (President or Authorized Representative and/or Treasurer/Assistant Treasurer of the Corporation).

Individuals enrolling online for themselves shall be automatically approved without submitting any documents.

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