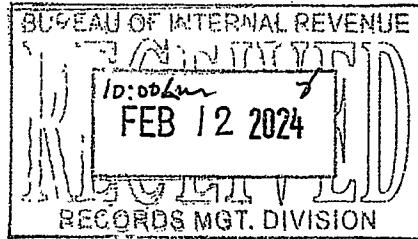




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



January 26, 2024

REVENUE MEMORANDUM CIRCULAR NO. 22-2024

SUBJECT : Availability of BIR Form No. 1702-EX January 2018 (ENCS) v2 in the Electronic Filing and Payment System (eFPS)

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to announce the availability of **BIR Form No. 1702-EX [Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, {Sec. 30 and those exempted in Sec.27(C)} and Other Special Laws, with NO Other Taxable Income] January 2018 (ENCS) v2** in the Electronic Filing and Payment System (eFPS). The aforementioned BIR Form shall be filed and the tax due thereon paid on or before the 15th day of the 4th month following the close of the taxpayer's taxable year.

All mandated eFPS taxpayers who are required to file the said return and pay the corresponding tax due thereon, if any, shall use the eFPS facility effective immediately.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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