

April 10, 2015

REVENUE MEMORANDUM CIRCULAR NO. 18-2015

SUBJECT : Deferment of Implementation on eFiling of “No Payment” Income Tax Returns (ITRs) and Other Concerns

TO : All Internal Revenue Officers and Others Concerned

Relative to the implementation of Revenue Regulations (RR) No. 6-2014 as amended by RR No. 5-2015, all taxpayers who shall file a “No Payment” Return shall be electronically filed using eBIRForms.

In order for the Bureau to focus on ITRs with payments, “No Payment” Returns may be filed **manually on or before April 15, 2015** with the Revenue District Office where they are registered, thru the use of the official printed forms or the offline eBIRForms Package listed below:

| Form No. | Form Name |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1700 | Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Income) |
| 1701 | Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts |
| 1701Q | Quarterly Income Tax Return for Self-employed Individuals, Estates, and Trusts (Including Those with both Business and Compensation Income) |
| 1702-RT | Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate Description |
| 1702-MX | Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE |
| 1702-EX | Annual Income Tax Return for Use ONLY by Corporation, Partnership and Other Non-Individual Taxpayer 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} |
| 1702Q | Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers |

Hence, “No Payment” Returns filed manually shall be re-filed electronically **on or before June 15, 2015**.

Penalties imposed under RR No. 5-2015 on filing using a mode/venue different from that prescribed shall be waived provided the subject ITRs have been **re-submitted electronically** in the BIR’s systems on or before **June 15, 2015**.

For taxpayers who are newly enrolled to eFPS (e.g. TAMP taxpayers) whose registration with Authorized Agent Banks (AABs) has not been completed as it takes more than a month with the banks to activate the registration in ePayment, shall electronically file their returns and shall manually pay thru the AABs/Revenue Collection Officers (RCOs) not later than April 15, 2015 following existing procedures. The said taxpayers should complete their ePayment registration and must comply with eFile and ePay on all succeeding returns not later than June 15, 2015.

In the event that the ePayment registration has not been completed on or before June 15, 2015, all returns filed electronically and paid over the counter from April 15, 2015 shall be subjected to penalties pursuant to RR No. 5-2015.

This shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

H-2