



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

September 5, 2014

REVENUE REGULATIONS NO. 6-2014

SUBJECT : Prescribing the Mandatory Use of Electronic Bureau of Internal Revenue Forms (eBIRForms) in Filing of All Tax Returns by Non-Electronic Filing and Payment System (Non-eFPS) Filers Particularly Accredited Tax Agents/Practitioners, Accredited Printers of Principal and Supplementary Receipts/Invoices, and One-Time Transaction (ONETT) Taxpayers

TO : All Internal Revenue Officials, Employees and Others Concerned

The eBIRForms was developed to provide taxpayers particularly the non-eFPS filers with accessible and convenient service through easy preparation of tax returns. The use of eBIRForms will improve the BIR's tax return data capture and storage thereby enhancing efficiency and accuracy in the filing of tax returns.

Section 1. SCOPE. Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Tax Code) as amended, in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act", these Regulations are hereby promulgated by making it mandatory for non-eFPS filers or taxpayers to use eBIRForms covering thirty six (36) BIR Forms in the preparation and filing of their returns starting **September 01, 2014** relative to existing revenue issuances under RMC No. 61-2012, "*Authorizing the Use of eBIRForms Package in Preparation and Filing of Tax Returns*" and RMO No. 24-2013, "*Prescribing the Guidelines, Policies, and Procedures on the Use of eBIRForms in Relation to RMC No. 61-2012*".

Section 2. DEFINITIONS OF TERMS. For purposes of these Regulations, the terms herein provided are defined as follows:

1. **Electronic Bureau of Internal Revenue Forms (eBIRForms)** – refers to the two (2) types of electronic services (e-Services) provided by the Bureau relative to the preparation, generation, and submission of tax returns, which are the following:
 - a. Offline eBIRForms Package; and
 - b. Online eBIRForms System.
2. **eBIRForms Software Package (also known as Offline eBIRForms Package)** – is a tax preparation software that allows the taxpayer and Accredited Tax Agent (ATA) to accomplish or fill up tax forms offline. It is an alternative mode of preparing tax returns which deviates from the conventional manual process of filling-up tax returns on pre-printed forms that is highly susceptible to human error. Taxpayers/ATAs can directly encode data, validate, edit, save, delete, view and print the tax returns. The form package has automatic computations and has the capability to validate information inputted by the taxpayers/ATAs.
3. **Online eBIRForms System** – is a filing infrastructure that accepts tax returns submitted online and automatically computes penalties for tax returns submitted beyond due date. The System creates secured user accounts thru enrollment for use of the online System, and allows ATAs to file on behalf of their clients. The System also has a facility for Tax Software Providers (TSPs) to test and certify the

data generated by their tax preparation software (certification is by form). It is capable of accepting returns data filed using certified TSP's tax preparation software.

4. **Accredited Printers** – a duly constituted agents of the BIR in the printing of principal and supplementary receipts/invoices and included in the List of Accredited Printers of Principal and Supplementary Receipts/Invoices published in the BIR website.
5. **Accredited Tax Agents (ATAs)** - are also known as accredited tax practitioners, who are engaged in tax practice included in the List of Accredited Tax Practitioners as published in the BIR website.
6. **Offline** – is a technical term generally used when the user's workstation is not connected to the internet.
7. **Online** – is the most common technical term used wherein the user connects his workstation to the internet to access various information through the worldwide web.
8. **No Payment Returns** – refers to the tax return that is not accompanied by any payment where the same is filed with any authorized BIR receiving office (e.g. breakeven, no transaction, refundable or second installment tax return).

Section 3. POLICIES AND GUIDELINES.

1. eBIRForms shall be available to all Non-eFPS filers with or without internet access. Taxpayers with internet access shall download the eBIRForms Package from the BIR website www.bir.gov.ph, while taxpayers without internet shall download the eBIRForms package from the BIR e-lounges.
2. Non-eFPS filers specifically Accredited Tax Agents/Practitioners, Accredited Printers of Principal and Supplementary Receipts/Invoices and One-Time Transaction (ONETT) taxpayers shall mandatorily use the eBIRForms in filing all of their tax returns. They may opt to submit their tax returns manually using the eBIRForms Offline Package at their respective RDOs or electronically through the use of the Online eBIRForms System.
3. The ATAs who are preparing and filing tax returns in behalf of their clients are likewise mandated to use the eBIRForms.
4. Procedures set forth under RMO No. 24-2013 shall be followed and observed.

Section 4. MANDATORY COVERAGE. Only those non-eFPS filers are covered by this Regulations:

1. Accredited Tax Agents/Practitioners and all its client-taxpayers;
2. Accredited Printers of Principal and Supplementary Receipts/Invoices;
3. One-Time Transaction (ONETT) taxpayers;
4. Those who shall file a "No Payment" Return;
5. Government-Owned or -Controlled Corporations (GOCCs);
6. Local Government Units (LGUs), except barangays; and
7. Cooperatives registered with National Electrification Administration (NEA) and Local Water Utilities Administration (LWUA)

Section 5. RETURNS. The eBIRForms is an application covering thirty-six (36) BIR Forms comprised of Income Tax Returns; Excise Tax Forms; VAT Forms; Withholding Tax Forms; Documentary Stamp Tax Forms; Percentage Tax Forms; ONETT Forms and Payment Form, the list of which is shown below:

	Form No.	Latest Revision Date	Form Name
1	0605	July 1999 (ENCS)	Payment Form
2	1600	September 2005 (ENCS)	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld
3	1600WP	January 2010 (ENCS)	Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld by Race Track Operators
4	1601-C	July 2008 (ENCS)	Monthly Remittance Return of Income Taxes Withheld on Compensation
5	1601-E	August 2008 (ENCS)	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)
6	1601-F	September 2005 (ENCS)	Monthly Remittance Return of Final Income Taxes Withheld
7	1602	August 2001 (ENCS)	Monthly Remittance Return of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposits Substitutes/Trusts/Etc.
8	1603	November 2004 (ENCS)	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other than Rank and File
9	1604-CF	July 2008 (ENCS)	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes
10	1604-E	July 1999 (ENCS)	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax
11	1606	July 1999 (ENCS)	Withholding Tax Remittance Return For Onerous Transfer of Real Property Other than Capital Asset (Including Taxable and Exempt)
12	1700	June 2013 (ENCS)	Annual Income Tax Return For Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Income)
13	1701	June 2013 (ENCS)	Annual Income Tax Return For Self-Employed Individuals, Estates and Trusts
14	1701Q	July 2008 (ENCS)	Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (Including those w/ both Business and Compensation Income)
15	1702-EX	June 2013	June 2013 (ENCS) 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
16	1702-MX	June 2013	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
17	1702-RT	June 2013 (ENCS)	Annual Income Tax Return For Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate
18	1702Q	July 2008 (ENCS)	Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers
19	1704	May 2001	Improperly Accumulated Earnings Tax Return
20	1706	July 1999 (ENCS)	Capital Gains Tax Return For Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)
21	1707	July 1999 (ENCS)	Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange
22	1800	July 1999 (ENCS)	Donor's Tax Return

	Form No.	Latest Revision Date	Form Name
23	1801	July 2003 (ENCS)	Estate Tax Return
24	2000	June 2006 (ENCS)	Documentary Stamp Tax Declaration/ Return
25	2000-OT	June 2006 (ENCS)	Documentary Stamp Tax Declaration/ Return (One-Time Transactions)
26	2200A	May 2006 (ENCS)	Excise Tax Return for Alcohol Products
27	2200AN	August 2003 (ENCS)	Excise Tax Return for Automobiles & Non-Essential Goods
28	2200M	September 2005 (ENCS)	Excise Tax Return for Mineral Products
29	2200P	September 2005 (ENCS)	Excise Tax Return for Petroleum Products
30	2200T	May 2006 (ENCS)	Excise Tax Return for Tobacco Products
31	2550M	February 2007 (ENCS)	Monthly Value-Added Tax Declaration
32	2550Q	February 2007 (ENCS)	Quarterly Value-Added Tax Return
33	2551M	September 2005 (ENCS)	Monthly Percentage Tax Return
34	2551Q	February 2002 (ENCS)	Quarterly Percentage Tax Return
35	2552	July 1999 (ENCS)	Percentage Tax Return For Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering
36	2553	July 1999 (ENCS)	Return of Percentage Tax Payable Under Special Laws

Section 6. REPEALING CLAUSE. Any provisions of other revenue issuances inconsistent herewith, including any requirement for the filing of a paper-based return are hereby repealed, modified or amended accordingly.

Section 7. EFFECTIVITY CLAUSE. These Regulations shall take effect on all returns to be filed on September 01, 2014 or after fifteen (15) days following publication in a newspaper of general circulation, whichever comes later.

(Original Signed)
CESAR V. PURISMA
Secretary of Finance

Recommending Approval:

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