

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

March 08, 2013

**REVENUE MEMORANDUM CIRCULAR NO. 26-2013**

**SUBJECT** : Primer on BIR Form No. 1701 (Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts-Including those with both Business and Compensation Income) and BIR Form No. 1702 (Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer) November 2011 ENCS.

**TO** : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to disseminate the use of the Primer that will be helpful in accomplishing the BIR Form Nos. 1701 and 1702.

Since the start of using the revised aforementioned BIR Forms last year, many of the taxpayers clamored on the difficulties they encountered and the tedious task in filling up these long forms because of the changes that were made with the previous forms. With these, the primer is made and developed primarily to cater taxpayers with accessible, efficient and easy filling up of the said two forms. Also, this primer serves as a reference guide on how to properly accomplish the forms and are listed line per line item with its corresponding explanation and supporting details while filling up the forms.

The primer shall be available to all taxpayers and can be downloaded/viewed from the BIR website (<http://www.bir.gov.ph>).

All revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

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