

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

September 5, 2011

**REVENUE MEMORANDUM CIRCULAR NO. 40-2011**

**SUBJECT: New Income Tax Forms**

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

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Notice is hereby given to all concerned that for income tax filing covering and starting with calendar year 2011, which are due for filing on or before April 15, 2012, the following revised forms are to be used:

1. BIR Form 1700 version June 2011 (Annual Income Tax Return for Individuals Earning Purely Compensation Income)
2. BIR Form 1701 version June 2011 (Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts)
3. BIR Form 1702 version June 2011 (Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer)

All juridical entities following fiscal year of reporting are likewise required to use the new BIR Form 1702 starting with those covered by fiscal year ending January 31, 2012.

All Revenue Officials are hereby enjoined to give this Circular as wide as publicity as possible.

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