

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

March 15, 2013

REVENUE MEMORANDUM CIRCULAR NO. 27-2013

SUBJECT: Guidelines in the Filing, Receiving and Processing of Taxable Year 2012 Income Tax Returns (ITRs) and Prescribing the Additional Attachment of the Regular Allowable Itemized Deductions to BIR Form November 2011 ENCS versions

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to provide guidelines in the filing, receiving and processing of 2012 ITRs (BIR Form Nos. 1700, 1701 and 1702) which are due for filing **on or before April 15, 2013**, as well as define policies for the filing of ITRs, and prescribing the additional attachment of the regular allowable itemized deductions thereto.

Individual taxpayers who are availing of itemized method of deductions are required to attach the **“Mandatory Attachment to BIR Form No. 1701” (Annex A)**. For eFPS filers, fill up the interactive BIR Form No. 1701 and attach the accomplished form to the online BIR form 1701 in eFPS together with the Annex “A”, see Annex “C” for detailed procedures.

All Non-Individual taxpayers whether availing of optional standard deductions or itemized deductions are required to attach the **“Mandatory Attachment to BIR Form No. 1702” (Annex B)**. Those using the eFPS facility, e.g. *Large Taxpayers, Top 20,000 Corporations, Government bidders, etc.* shall use the BIR Form No. 1702 November 2011 ENCS version and electronically attach the newly-prescribed Annex “B” and, as well as the ITRs starting with those covered under ending January 31, 2013. For Non-eFPS user, Annex “B” shall be manually attached to the income tax form.

For expediency, ease and convenience in filling up the ITRs, all non-eFPS taxpayers are encouraged to use the interactive BIR Forms. These interactive BIR Forms can be accessed and are downloadable from the BIR website (<http://www.bir.gov.ph>) under the “BIR Forms” link.

In case the taxpayer needs additional rows/lines in accomplishing the “Schedule/s” provided in the BIR Form, a separate sheet will have to be attached to the BIR Form using the format in the pertinent schedule/s, as indicated in the header portion/s of the applicable schedule/s of the ITR. The phrase “Additional Sheet Attached” shall be indicated on the last line of the pertinent part(s)/schedule(s) on the face of the ITR.

The duly filled-up ITRs and additional sheet/s, if any, including the newly-prescribed additional attachment of the regular allowable itemized deductions shall be submitted as follows:

1. **FOR NON-eFPS TAXPAYERS**, the duly accomplished ITRs shall be printed in folio size bond paper (8.5"x13"), landscape orientation/layout, signed by the taxpayer/authorized officers/representatives and shall be filed manually as follows:
 - with payment – to any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered or if there is no AAB, to the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO.
 - without payment – to the Revenue District Office (RDO) where the taxpayer is registered or to the concerned Revenue Collection Officer (RCO) under the same RDO.
2. **FOR eFPS TAXPAYERS** of BIR Form Nos. 1700 and 1701, the duly accomplished ITRs shall be filed using the procedure in Annex "C". Immediately upon the availability of the November 2011 ENCS version of BIR Form Nos. 1701 and 1700, in the Bureau's eFPS facility, all eFPS taxpayers are required to electronically file (eFile) the contents of the manually filed ITRs within ten (10) days from the announcement of the eFPS availability via the BIR website.

Further for 1701 efilers, the accompanying schedules and attachments (i.e Financial Statements, Statement of Management Responsibility, BIR Form 2307, etc.) may still be filed with the concerned LT office/RDO where they are registered within fifteen (15) days after the manual filing of the return. Together with the said schedule/s and attachments, the taxpayers shall also submit the duly accomplished signed hardcopy of the ITR interactive form attached when making their initial filing. For purpose of determining when returns are filed, it shall be when the initial efilings were duly accomplished.

For taxpayers who have filed and opted to use the itemized method of deduction before the issuance of this circulars, are also mandated to amend and attach the mandatory attachment.

The ITRs filed by non-eFPS taxpayers shall be encoded by the concerned RDO or the Document Processing Division (DPD), whichever is applicable, under Operations Memo Nos. 12-02-005 and 12-02-006 and other pertinent existing revenue issuances.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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