



**BID BULLETIN NO. 3
For ITB No. 2015-3-017**

PROJECT : Three (3) Years Alarm Monitoring Services for
Twenty Three (23) LANDBANK Branches and
Extension Offices

IMPLEMENTOR : Procurement Department

DATE : May 5, 2015

This Bid Bulletin is issued to modify or amend Item No. 2 of Bid Bulletin No. 2 dated May 4, 2015. This shall form an integral part of the Bid Documents.

The modification or amendment is as follows:

From	To
2) Manually filed Value Added Tax or Percentage Tax Returns for the 3 rd and 4 th Quarters of 2014 are acceptable provided they are supported with proof issued by the Bureau of Internal Revenue showing that the bidder had trouble filing its 2014 tax returns through the BIR EFPS	2) Manually filed Income Tax Return (ITR) is acceptable provided it is supported with proof issued by the Bureau of Internal Revenue showing that the bidder had trouble filing its 2014 ITR through the BIR EFPS

For guidance and information of all concerned.


ALWIN I. REYES
Department Manager
Procurement Department

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

April 15, 2015

REVENUE MEMORANDUM CIRCULAR NO. 20-2015

SUBJECT: Alternative Mode in the Filing of BIR Form Nos. 1701Q and 1702Q with Payments using the ELECTRONIC PLATFORM OF BIR

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to provide guidelines in filing using the ELECTRONIC PLATFORM for BIR Form Nos. 1701Q and 1702Q with payments which are due on or before April 15, 2015. This circular does not cover taxpayers who are not mandated to use eFPS/eBIRForms and who have not opted to file electronically, and thus, the existing procedures on manual filing shall apply. Those with no payment should follow RMC 18-2015 and may file manually on or before April 15, 2015, and re-File electronically using the BIR's systems on or before June 15, 2015.

Those taxpayers filing BIR Form Nos. 1701Q or 1702Q with payment using the eBIRForms shall follow the same procedures in Annex D of RMC 14-2015.

After validating the tax return, click "FINAL Copy", open the directory "C:\eBIRForms\IAF_RDO_Copy\" in the computer. Look for the XML file of the encoded tax return form with the following naming convention:

FILENAME = <999999999999-XXXXXX-9999.xml>

(e.g. 999999999000-1701Q-2014Q1.xml) wherein,

- 999999999999 - The First 12 digits is the TIN including the Branch Code;
- XXXXXX - The next digits (maximum of 6) is the BIR Form Number;
- 9999 - The Return Period or the Taxable Year; and
- .xml - The file type extension

Attached the XML file to an email and send to BIR using the following email subject and email address:

Form No	eMail Subject	eMail address
1701Q	RDO_1701Q_TIN_taxable_period	1701Qv2008@bir.gov.ph
1702Q	RDO_1702Q_TIN_taxable_period	1702Qv2008@bir.gov.ph

Note: Sample eMail Subject = 43A_1701Q_999999999000_1214

Print eMail Notification as evidence of eFiled return from the BIR and the tax return, then proceed to Authorized Agent Bank/collection agent for manual payment.

Taxpayers mandated to use EFPS (e.g. TAMP) after several attempts of unsuccessful eFiling should:

- a. Print evidence/proof (PRINT SCREEN ON THE MESSAGE given by the system) that EFPS were tried several times but unsuccessful
 - b. Report/call HELPDESK and get trouble ticket log 981-7050/ 9817051/9817107/9817108
 - c. Report to BIR CONTACT CENTER 981-8888 and get reference number of the call
- to protect them from penalties to be imposed in the future. Thereafter, **manually file and manually pay** following existing procedures. File on or before APRIL 15, 2015 attaching the proof of unsuccessful eFPS, then RE-FILE ELECTRONICALLY on or before June 15, 2015.

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



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Quarterly Income Tax Return

BIR Form No.

1701Q

For Self-Employed Individuals, Estates, and Trusts
(Including those w/ both Business & Compensation Income)

July 2008 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Year (YYYY)	2 Quarter	3 Amended Return	4 No. of sheets/attached
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Part I Background Information

5 Taxpayer/Filer TIN				7 Spouse TIN			
6 RDO Code				8 RDO Code			
9 Taxpayer's Name (Last Name, First Name, Middle Name) (Estates & Trusts)							
10 Spouse's Name (Last Name, First Name, Middle Name) (if applicable)							
11 Registered Address							
12 Registered Address							
13 Date of Birth (MM/DD/YYYY)		14 Zip Code		15 Telephone Number		16 Date of Birth (MM/DD/YYYY)	
17 Zip Code		18 Telephone Number		19 Line of Business/Occupation		20 Compensation Business	
21 Line of Business/Occupation		22 Compensation Business		23 Method of Deduction		24 Method of Deduction	
25 Are you availing of tax relief under Special Law or International Tax Treaty?		26 Are you availing of tax relief under Special Law or International Tax Treaty?		27 Are you availing of tax relief under Special Law or International Tax Treaty?		28 Are you availing of tax relief under Special Law or International Tax Treaty?	

Part II Computation of Tax

Declaration This Quarter		Taxpayer/Filer	Spouse
26 Sales/Revenues/Receipts/Fees	26A	26B	26C
27 Add: Amount Received by a Partner from General Professional Partnership (except loans)	27A	27B	27C
28 Total	28A	28B	28C
29 Less: Cost of Sales/Services	29A	29B	29C
30 Gross Income from Operation	30A	30B	30C
31 Add: Other Income	31A	31B	31C
32 Total Gross Income	32A	32B	32C
33 Less: Deductions	33A	33B	33C
34 Taxable Income This Quarter	34A	34B	34C
35 Add: Taxable Income Previous Quarter/s	35A	35B	35C
36 Taxable Income to Date	36A	36B	36C
37 Tax Due	37A	37B	37C
38 Less: Tax Credits/Payments	38A	38B	38C
38A/B Prior Years' Excess Credits	38A	38B	38C
38C/D Tax Payment/s for the Previous Quarter/s	38C	38D	38E
38E/F Creditable Tax Withheld for the Previous Quarter/s	38E	38F	38G
38G/H Creditable Tax Withheld Per BIR Form No. 2307 for this Quarter	38G	38H	38I
38I/J Tax Paid in Return Previously Filed (if this is an Amended Return)	38I	38J	38K
38K/L Other Payment/s Made (please attach proof of payment-BIR Form No. 8803)	38K	38L	38M
38M/N Total Tax Credits/Payments (Sum of 38A, C, E, G, I & K/ 38B, D, F, H, J & L)	38M	38N	38O
39 Tax Payable (Overpayment) (37A less 38M & 37B less 38N)	39A	39B	39C
40 Add: Penalties	40A	40B	40C
40A Surcharge	40A	40B	40C
40B Interest	40D	40E	40F
40C Compromise	40E	40F	40G
40D Total Penalties (Sum of Items 40A, C & E/40B, D, F)	40G	40H	40I
41 Total Amount Payable/ (Overpayment) (39A+40G/39B+40H)	41A	41B	41C
41A Aggregate Amount Payable/ (Overpayment) (Sum of Items 41A & 41B)	41A	41B	41C

I declare under penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

42 Taxpayer/Authorized Representative/Accredited Tax Agent Signature Over Printed Name	Title/Position of Signatory	TIN of Signatory
Tax Agent Acc. No./Atty's Roll No. (if applicable)	Date of Issuance	Date of Expiry

Details of Payment					Stamp of Receiving Officer/ AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)
Particulars	Drawee Bank/ Agency	Number	Date MM/DD/YYYY	Amount	
43 Cash/Bank Debit Memo	43A	43B	43C	43D	
44 Check	44A	44B	44C	44D	
45 Tax Debit Memo	45A	45B	45C	45D	
46 Others	46A	46B	46C	46D	

Machine Validation/Revenue Official Receipt Details (if not filed with the bank)

TAX TABLE			
If TAXABLE INCOME is:			TAX DUE is:
Not over	P 10,000		5%
Over	P 10,000 but not over P 30,000	P 500 + 10% of the excess over	P 10,000
Over	P 30,000 but not over P 70,000	P 2,500 + 15% of the excess over	P 30,000
Over	P 70,000 but not over P 140,000	P 8,500 + 20% of the excess over	P 70,000
Over	P 140,000 but not over P 250,000	P 22,500 + 25% of the excess over	P 140,000
Over	P 250,000 but not over P 500,000	P 50,000 + 30% of the excess over	P 250,000
Over	P 500,000	P 125,000 + 32% of the excess over	P 500,000

**BIR Form 1701Q - Quarterly Income Tax Return
GUIDELINES AND INSTRUCTIONS**

Who Shall File

This return shall be filed in triplicate by the following individuals regardless of amount of gross income:

- 1) A resident citizen engaged in trade, business, or practice of profession within and without the Philippines.
- 2) A resident alien, non-resident citizen or non-resident alien individual engaged in trade, business or practice of profession within the Philippines.
- 3) A trustee of a trust, guardian of a minor, executor/administrator of an estate, or any person acting in any fiduciary capacity for any person, where such trust, estate, minor, or person is engaged in trade or business.

An individual whose sole income has been subjected to final withholding tax, or who is exempt from income tax pursuant to the Tax Code and other laws, is not required to file an income tax return.

Married individuals shall file a return for the taxable year to include the income of both spouses, computing separately their individual income tax based on their respective total taxable income. Where it is impracticable for the spouses to file one return, each spouse may file a separate return of income. If any income cannot be definitely attributed to or identified as income exclusively earned or realized by either of the spouses, the same shall be divided equally between the spouses for the purpose of determining their respective taxable income.

The income of unmarried minors derived from property received from a living parent shall be included in the return of the parent except (1) when the donor's tax has been paid on such property, or (2) when the transfer of such property is exempt from donor's tax.

If the taxpayer is unable to make his own return, the return may be made by his duly authorized agent or representative or by the guardian or other person charged with the care of his person or property, the principal and his representative or guardian assuming the responsibility of making the return and incurring penalties provided for erroneous, false or fraudulent returns.

Compensation income need not be reported in the Quarterly Income Tax Return. The same shall be reported in the Annual Income Tax Return only.

When and Where to File

The return of the taxpayers shall be filed as follows:

- | | |
|---------------------|--|
| 1 st qtr | On or before April 15 of the current taxable year |
| 2 nd qtr | On or before August 15 of the current taxable year |
| 3 rd qtr | On or before November 15 of the current taxable year |

The income tax return shall be filed with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office where the taxpayer is required to register/where the taxpayer has his legal residence or place of business in the Philippines. In places where there are no AABs, the returns shall be filed with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer of the Revenue District Office where the taxpayer is required to register/where the taxpayer has his legal residence or place of business in the Philippines. In case taxpayer has no legal residence or place of business in the Philippines, the return shall be filed with the Office of the Commissioner or Revenue District Office No. 39, South Quezon City.

When and Where to Pay

Upon filing of this return, the estimated tax due shall be paid to the Authorized Agent Bank (AAB) where the return is filed. In places where there are no AABs, payments shall be made directly to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who shall issue Revenue Official Receipt (BIR Form 2524)) therefor.

Where the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and the transaction code, the name of the bank, branch code, teller's code and the teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

For eFPS Taxpayer

The deadline for electronically filing and paying the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

Deductions

A taxpayer engaged in business or in the practice of profession shall choose either the optional standard or itemized (described below) deduction. He shall indicate his choice by marking with "X" the appropriate box, otherwise, he shall be deemed to have chosen itemized deduction. The choice made in the return is irrevocable for the taxable year covered.

Optional Standard Deduction - A maximum of 40% of their gross sales or receipts shall be allowed as deduction in lieu of the itemized deduction. This type of deduction shall not be allowed for non-resident aliens engaged in trade or business. An individual who opts to avail of this deduction need not submit the Account Information Return (AIR)/Financial Statements.

Itemized Deduction - There shall be allowed as deduction from gross income all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on or which are directly attributable to the development, management, operation and/or conduct of the trade, business or exercise of a profession including a reasonable allowance for salaries, travel, rental and entertainment expenses.

Estimated Income Tax Liability

The taxpayers herein referred shall make and file a declaration of their estimated income for the current period from which they shall derive their estimated income tax liability.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:
 - a) Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - b) Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c) Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed, on or before the due date;
 - d) Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a) Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - b) In case a false or fraudulent return is willfully made.
3. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
4. Compromise penalty.

Attachments Required

1. Certificate of Income Payments Not Subject to Withholding Tax (BIR Form 2304), if applicable;
2. Certificate of Creditable Tax Withheld at Source (BIR Form 2307), if applicable;
3. Duly Approved Tax Debit Memo, if applicable;
4. Authorization letter, if return is filed by authorized representative;
5. Proof of other payment/s made, if applicable; and
6. Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), if applicable

The quarterly income tax return does not have to be accompanied with Account Information Form and/or Financial Statements.

Note: All background information must be properly filled up.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For CPAs and others (individual practitioners and members of GPPs);
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 Certification of Accreditation Number, date of Issuance, and Date of Expiry
 - B. For members of the Philippine Bar (individual practitioners, members of GPPs);
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 Attorney's Roll Number or Accreditation Number, if any.
- Box Nos. 1 and 2 refer to transaction period and not the date of filing this return.
- The last 4 digits of the 13-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.

ENCS

Operation Code	ATC	Description	Tax Rate	Tax Base	Operation Code	ATC	Description	Tax Rate	Tax Base
		DOMESTIC CORPORATION			14	IC 021	7. General Professional Partnership Corporation covered by Special Law	0%	
01	IC 010	1. In General a. 1998 1999 2000	34% 33% 32%	Taxable Income from All sources			RESIDENT FOREIGN CORPORATION		
02	IC 030	2. Proprietary Educational Institutions	15%	On Taxable Income from All sources	09	IC 070	1. In General a. 1998 1999 2000	34% 33% 32%	On Taxable Income from within the Philippines
02	IC 031	3. Non-stock, Non-Profit Hospitals	10%	On Taxable Income from All sources	10	IC 080	2. International Carriers	2.5%	Gross Philippine Billing
04	IC 040	4. GOCC Agencies & Instrumentalities a. 1998 1999 2000	34% 33% 32%	On Taxable Income from All sources		IC 101	3. Regional Operating Headquarters* Corporation covered by Special Law	10%	On taxable income
	IC 041	National Gov't & LGU's a. 1998 1999 2000	34% 33% 32%	On Taxable Income from Proprietary activities		IC 190	5. Offshore Banking Units (OBU's)	10%	On Gross Taxable Income on Foreign Currency Transaction not subjected to Final Tax
08	IC 020	5. Taxable Partnership 1998 1999 2000	34% 33% 32%	On Taxable Income from All sources			a. 1998 1999 2000	34% 33% 32%	On Taxable Income Other Than Foreign Currency Transaction
13 01	IC 011 IC 010	6. Exempt Corporation a. On Exempt Activities b. On Taxable Activities	0% same rate as in ta	On Taxable Income		IC 181	6. Foreign Currency Deposit Units (FCDU's)	10%	On Gross Taxable Income on Foreign Currency Transaction not subjected to Final Tax

* PLEASE REFER TO REVENUE DISTRICT OFFICES

**BIR Form No.1702Q - Quarterly Income Tax Return
For Corporations and Partnerships
GUIDELINES AND INSTRUCTIONS**