

Electronic Filing and Payment

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Two Sources of Electronic Filing

1. Electronic Filing and Payment System(EFPS)
 - Electronic processing and transmission of tax return information including attachments, and taxes due thereon to the government made over to the through the BIR website.

2. Electronic BIR Forms (eBIR Forms)

- developed primarily to provide taxpayers with alternative mode of preparing and filing tax returns that is easier and convenient.
- Electronic and Manual Filing are available using on-line and off-line package.

Taxpayers Mandated to Use EFPS

1. Large Taxpayers
2. TAMP Taxpayers
3. Accredited Importer and Prospective Importer required to secure the BIR -ICC & BIR-BCC
4. National Government Agencies

5. All Licensed Local Contractors
6. Enterprises Enjoying Fiscal Incentives (PEZA, BOI, etc)
7. Top 5000 Individual Taxpayers
8. Corporations with Paid Up Capital Stocks of P 10,000,000.00 and above.
9. Corporations with Complete Computerized Accounting System (CAS).

10. Procuring Government Agencies with respect

to Withholding of VAT & Percentage Taxes.

11. Government Bidders

12. Insurance Companies and Stock Brokers

13. Top 20,000 Private Corporations.

Taxpayers Mandated to Use eBIR Forms

1. Accredited Tax Agents/Practitioners & all its Client-Taxpayres who authorized them in their behalf.
2. Accredited Printers of Principal & Supplementary receipts/ibvouces.
3. One-Time Transactions (ONETT) Taxpayers.

4. Those engaged in business, or those with mix income who shall file a NO PAYMENT RETURN.

5. Government Owned or Controlled Corporations

6. Local Government Units (LGUs), except barangays.

7. Cooperatives, registered with National Electrification Administration(NEA) and Local Water Utilities Administrations (LWUA).

Taxpayers with "No Payment Returns" but Authorized to File Manually

1. Senior Citizens(SC) or Persons with Disability (PWD) filing their own return.
2. Employees deriving purely compensation where tax due is equal to tax withheld Including multiple employment.

3. Employees qualified for substituted filing but opted to file an ITR for purposes of promotion, loans, scholarship, foreign travels, etc.

WEBSITES For Downloading eBIRForms Package

a. www.bir.gov.ph

b. www.dof.gov.ph

c. www.knowyourtaxes.ph

d. Dropbox using this link:<http://goo.gl/UCr8XS>

e. Direct link using: <http://ftp.pregi.net/bir>

Venue for Filing

1. eFiling Returns – Taxpayer can file anywhere
2. Manual Filing – RDO where taxpayer's principal place of business is registered.

WRONG VENUE – Taxpayer required to efile but manually filed return is considered wrong venue subject to 25% civil penalties based on tax due.

Submission of Printed Copy of ITR and AFS within 15 days from Filing

Printed Copy of Tax Returns with Filing Reference Number for EFPS and eMail Notification for eBIRForms together with the Required Attachments such as but not limited to the following:

1. Audit Certificate
2. Income Statement
3. Balance Sheet
4. Creditable Withholding Taxes (BIR Form 2307 and 2316).

Note: Submit three copies and additional two copies for corporation.
Penalty is imposable for non-compliance.

Electronic Payment

1. ePay through efps Accredited Agent Bank
2. GCash

Thank You!