

Efps vs eBIRForms

Electronic Filing and Payment System (EFPS)

- **File and Pay Electronically**

Online eBIRForms System

- **File Electronically and Pay Manually**



**TAXPAYERS MANDATORILY
REQUIRED TO REGISTER AND
FILE THRU eFPS**



**Taxpayer Account Management
Program (TAMP) Taxpayers
(RR No. 10-2014)**



Accredited Importer and
Prospective Importer required to
secure the BIR-ICC and BIR-BCC
(RR No. 10-2014)



National Government Agencies (NGAs) (RR No. 1-2013)



All Licensed Local Contractors
(RR No. 10-2012))



Enterprises Enjoying Fiscal Incentives
(PEZA, BOI, Various Zone authorities,
Etc) (RR No 1-2010)



Top 5,000 Individual Taxpayers (RR No. 6-2009)



Corporations with Paid-Up Capital
Stock of P10 Million and above
(RR No. 10-2007)



Corporations with Complete
Computerized System
(RR No. 10-2007)



Procuring Government Agencies with
respect to Withholding of VAT and
Percentage Taxes
(RR No. 3-2005)



Government Bidders (RR No. 3-2005)



Large Taxpayers (RR No. 2-2002 as amended)



Top 20,000 Private Corporations (RR No. 2-98 as amended)

**TAXPAYERS MANDATORILY
REQUIRED TO REGISTER AND
FILE THRU Online
eBIRForms**



Accredited Tax Agents/Practitioners
and all its client-taxpayers
(RR No. 6-2014)



Accredited Printers of Principal and
Supplementary Receipts/Invoices
(RR No. 6-2014)



One-Time Transaction (ONETT)
Taxpayers
(RR No. 6-2014)



Those who shall file a
“No-Payment” Return
(RR No. 6-2014)



Government-Owned or –Controlled
Corporations (GOCCS)
(RR No. 6-2014)



Local Government Units (LGUs)
except barangays
(RR No. 6-2014)



Cooperatives, registered with National
Electrification Administration (NEA)
and Local Water Utilities
Administration (LWUA)
(RR No. 6-2014)

REVENUE REGULATION NO. 5-2015 (MAY 17, 2015)

Amended Revenue Regulations No. 6- 2014 dated September 5, 2014 by imposing Penalties for Failure to FILE Returns Under the Electronic Systems of the BIR for those Taxpayers Mandatorily Covered by eBIRForms or eFPS

REVENUE MEMORANDUM CIRCULAR NO. 26-2015 (MAY 06, 2015)


- **Allows the manual filing and payment of certain tax returns by eFPS/Electronic eBIRForms taxpayers AFTER several attempts of unsuccessful e-filing subject to the following:**

-Print evidence/proof of attempts (print screen with the message);

- Report/call HELPDESK and get Trouble Ticket Log on or before due date;

- Report to BIR CONTACT CENTER 981-8888 and get reference number of the call;

- RE-FILE ELECTRONICALLY WITHIN FIFTEEN (15) DAYS AFTER THE STATUTORY DEADLINES



“Life is best for those who want to
live it;
difficult for those who analyze it;
and worse for those who criticize it.
Our attitudes define life”



THANK YOU!