

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

March 18, 2019

REVENUE MEMORANDUM CIRCULAR NO. 37-2019

SUBJECT : Circularizing the Availability of the Enhanced BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts] January 2018 (ENCS)

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the newly revised BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts] January 2018 (ENCS) hereto attached as **Annex “A”**, which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law. The newly revised return shall be used by the individuals (including those with mixed income), estates and trusts in filing the annual income tax return and paying the income tax due starting the year 2018 that is due on or before April 15, 2019.

The **revised manual return** is already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Income Tax Return section. However, the form is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall use manual return in filing and paying the income tax due thereon. Revenue District Offices (RDOs) shall receive the manually-filed returns by the taxpayers, either no payment returns or returns with payments made online.

Once the abovementioned return is available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised return.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields, otherwise penalties under Sec. 250 of the Tax Code, as amended, shall be imposed. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using MRCOS facility.

b.) Online Payment

- Thru GCash Mobile Payment;
- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or

- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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