

# TAX ALERT

April 2020

## BIR ISSUANCES

**NO ADDITIONAL DOCUMENTARY STAMP TAX (“DST”) SHALL BE IMPOSED ON CREDIT EXTENSIONS INCLUDING CREDIT RESTRUCTURING AND MICRO-LENDING EXTENSIONS DURING THE ENHANCED COMMUNITY QUARANTINE (“ECQ”) PERIOD.** To implement Section 4(aa) in relation to Section 4(n) of Republic Act (“RA”) No. 11469, otherwise known as “Bayanihan to Heal as One Act,” no additional DST shall be imposed on all extensions of payment and/or maturity periods of all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments, falling due within the ECQ Period including the extensions of maturity periods that may result from the grant of grace periods for these payments, whether or not such maturity periods originally fall due within the ECQ. Moreover, the exemption from DST also covers credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the ECQ Period. *Revenue Regulations No. 8-2020, 1 April 2020; Revenue Memorandum Circular No. 35-2020, 2 April 2020.*

**PROVIDING FURTHER GUIDANCE ON CREDIT EXTENSIONS AND CREDIT RESTRUCTURING COVERED BY THE EXEMPTION FROM DST AND REQUIRING COVERED INSTITUTIONS TO SUBMIT A SUMMARY LIST OF ALL PRE-EXISTING LOANS, PLEDGES AND OTHER INSTRUMENTS WHICH WERE GRANTED EXTENSION OF PAYMENT AND/OR MATURITY PERIODS.** *Revenue Memorandum Circular No. 36-2020, 3 April 2020.*

**ALLOWING FULL DEDUCTIBILITY FROM GROSS INCOME OF DONATIONS/GIFT, ALREADY EXEMPT FROM DONOR’S TAX, GIVEN FOR THE SOLE AND EXCLUSIVE PURPOSE OF COMBATTING COVID-19 TO ACCREDITED/ IDENTIFIED DONEES SUBJECT TO COMPLIANCE WITH DOCUMENTARY REQUIREMENTS AND THE POWER OF THE BIR TO EXAMINE BOOKS OF ACCOUNTS AND PERTINENT RECORDS.** *Revenue Regulations No. 9-2020, 6 April 2020.*

**VALUE ADDED TAX (“VAT”) TREATMENT OF DONATIONS IN KIND.** Donations of all critical or needed healthcare equipment or supplies and donations of relief goods such as, but not limited to, food packs (rice, canned goods, noodles, etc.) and water shall not be treated as a transaction deemed sale subject to VAT. Furthermore, any input VAT attributable to such purchase of goods shall be creditable against any other output tax. *Revenue Regulations No. 9-2020, 6 April 2020.*

**EXTENSION OF STATUTORY DEADLINES FOR THE SUBMISSION AND/OR FILING OF DOCUMENTS AND/OR RETURNS, AS WELL AS PAYMENT OF TAXES.** Please refer

to *Annex A* of this Tax Alert for the extended deadlines for filing of BIR Forms, returns, and payment of taxes. The extension of due dates shall be applicable throughout the Philippines. If the new extended due dates fall on a holiday or non-working day, then the submission and/or filing contemplated herein shall be made on the next working day. Further, the term “*quarantine*” used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, *community quarantine, enhanced community quarantine, modified community quarantine, and general community quarantine*. In case of another quarantine extension, defined extended due dates shall be allowed further extension of fifteen (15) days. *Revenue Regulations No. 11-2020, 29 April 2020 (amending Section 2 of Revenue Regulations No. 10-2020, 9 April 2020)*.

**AMENDMENT OF TAX RETURNS FILED BEFORE THE EXTENDED DEADLINE.**

While the deadlines are extended, the BIR acknowledges that some taxpayers wish to file and pay taxes early but have not yet finalized their financial statements and/or returns. Taxpayers who will file their tax returns within the original deadline or prior to the extended deadline can amend their tax returns at any time on or before the extended due date. Additional tax to be paid as a result of the amendment can still be paid without the imposition of corresponding penalties (surcharge, interest and compromise penalties) if the same shall be done not later than the extended deadline provided under existing rules and regulations. A taxpayer whose amended returns will result in overpayment of taxes paid can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods’ tax returns, aside from filing for claim for refund. *Revenue Regulations No. 11-2020, 30 April 2020*.

**BIR FORM 1701 IS NOT YET AVAILABLE IN THE ELECTRONIC FILING AND PAYMENT SYSTEM (EFPS). HENCE, EFPS FILERS SHALL USE EBIRFORMS AND PAYMENT SHALL BE MADE MANUALLY OR ONLINE.** *Revenue Memorandum Circular No. 37-2020, 6 April 2020*.

**PUBLISHING THE FULL TEXT OF THE IMPLEMENTING RULES AND REGULATIONS (“IRR”) OF REPUBLIC ACT NO. 11256, ALSO KNOWN AS “AN ACT TO STRENGTHEN THE COUNTRY’S GROSS INTERNATIONAL RESERVES AND PROVIDING, AMONG OTHERS, EXEMPTION FROM INCOME AND EXCISE TAX ON SALE OF GOLD BY SMALL-SCALE MINERS AND ACCREDITED TRADERS.** *Revenue Memorandum Circular No. 40-2020, 6 April 2020*.

**EXTENDING THE FILING OF APPLICATION FOR NEW AUTHORITY TO PRINT (“ATP”) RECEIPTS/INVOICES OF TAXPAYERS WITH EXPIRING PRINCIPAL AND SUPPLEMENTARY RECEIPTS/INVOICES AND EXTENDING THE USE THEREOF STAMPED ACCORDINGLY.** *Revenue Memorandum Circular No. 41-2020, 8 April 2020*.

**PROVIDING GUIDELINES IN THE FILING AND PAYMENT OF INCOME TAX RETURNS FOR TAXABLE YEAR 2019.** Taxpayers who will be filing manually or will be using Offline eBIRForms Package or are enrolled under Electronic Filing and Payment System (eFPS), shall file and pay in accordance with the guidelines hereto attached as *Annex B*. *Revenue Memorandum Circular No. 42-2020, 6 April 2020*.

**GUIDELINES IN ACCEPTANCE OF PAYMENT OF INTERNAL REVENUE TAXES DURING THE ECQ.** In view of the extension of the ECQ period, taxpayers during the said period may: (1) pay internal revenue taxes at the nearest Authorized Agent Banks (“AABs”) notwithstanding Revenue District Office (“RDO”) jurisdiction; (2) file and pay the corresponding tax due thereon to the concerned Revenue Collection Officers (“RCOs”) of the nearest RDO even in areas where there are AABs; provided that payment of internal revenue taxes in cash should not exceed Twenty Thousand Pesos (P20,000.00), while those for check payment will have no limitation if the same is made with RCO in the district office during the ECQ period. Provided further that all checks shall be made payable to the Bureau of Internal Revenue and the name of receiving AAB branch may no longer be indicated in the check for tax payment. *Revenue Memorandum Circular No. 43-2020, 15 April 2020.*

**ISSUANCE OF TEMPORARY ELECTRONIC COPIES OF VAT CERTIFICATES (“VCs”) AND VAT IDENTIFICATION CARDS (“VICs”) DUE TO THE CONTINUING IMPLEMENTATION OF THE ECQ.** As recommended by the Office of Protocol of the Department of Foreign Affairs (“DFA-OP”), the BIR shall temporarily issue electronic copies of VCs and VICs, which shall remain valid only until 30 August 2020. The issued electronic copies of VCs and VICs shall be renewed within thirty (30) calendar days from the lifting of the ECQ following the same requirements and procedures set forth under Revenue Memorandum Order No. 10-2019. All business establishments shall grant a point-of-sale VAT exemption upon presentation by the concerned Resident Foreign Mission (“RFM”) personnel and their dependents of the electronic copies of the VCs and VICs and his/her DFA-issued electronic copy of Certificate of Accreditation or valid DFA Protocol ID. For RFM, its duly authorized representative shall present, in addition to the VC issued to the RFM, his/her Identification Card and Special Power of Attorney or authorization letter upon each purchase. Non-compliant business establishments shall be subject to appropriate investigation and imposition of sanctions as may be warranted under the NIRC, other applicable laws, rules and regulations. *Revenue Memorandum Circular No. 44-2020, 17 April 2020.*

**CIRCULARIZING JOINT MEMORANDUM CIRCULAR NO. 001-2020 PROVIDING GUIDELINES FOR THE AVAILMENT OF THE SMALL BUSINESS WAGE SUBSIDY (SBWS) MEASURE.** The SBWS, to be publicly known as the “Small Business Wage Subsidy Program,” aims to provide wage subsidy to complement the social amelioration programs under the “Bayanihan to Heal as One Act” by providing targeted support to formal sector employers and employees. The SBWS covers small business employers and their eligible employees, employed as of March 1, 2020, affected by the ECQ or other forms of quarantine imposed in Luzon and other parts of the country to address the COVID-19 public health emergency. A wage subsidy of Five Thousand Pesos (P5,000) to Eight Thousand Pesos (P8,000) (largely based on the regional minimum wage) shall be given in two (2) tranches: *Provided, That*, employees who have received benefits from the Department of Labor and Employment’s (DOLE) COVID-19 Adjustment Measures Program (CAMP) and other similar programs may be eligible under the SBWS, but the wage subsidy for the second tranche under the SBWS shall be net of any amount received from the said programs and subject to conditions provided in Joint Memorandum Circular No. 001-2020. *Revenue Memorandum Circular No. 45-2020, 30 April 2020.*

**AMENDING CERTAIN PROVISIONS OF REVENUE MEMORANDUM ORDER NO. 28-2018 PRESCRIBING GUIDELINES AND PROCEDURES IN THE IMPLEMENTATION**

**OF REPUBLIC ACT NO. 9505 OTHERWISE KNOWN AS THE PERSONAL EQUITY AND RETIREMENT ACCOUNT (“PERA”) ACT OF 2008.** *Revenue Memorandum Order No. 11-2020, 20 April 2020.*

**BIR COLLECTION TARGET FOR CALENDAR YEAR (“CY”) 2020 REDUCED TO P2.260 TRILLION.** *Revenue Memorandum Order No. 12-2020, 27 April 2020.*

*Note:* The information provided herein is general and may not be applicable in all situations. It should not be acted upon without specific legal advice based on particular situations. If you have any questions, please feel free to contact us at any of the indicated e-mail addresses below:

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## ANNEX A

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
1.	VAT Refund	1914	Application for VAT Credit/Refund Claims	Covering the Calendar Quarter Ending March 31, 2018	March 31, 2020	May 30, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
				Covering Fiscal Quarter Ending April 30, 2018	April 30, 2020	June 14, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
				Covering Fiscal Quarter Ending May 31, 2018	May 31, 2020	June 30, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
2.	ONETT	1606	Withholding Tax Remittance Return for Onerous Transfer of Real Property Other than Capital Asset (including Taxable and Exempt)	N/A	Date of filing and payment falls within the period of emergen	Thirty (30) from the date of the lifting of the quarantine
	1706	Capital Gains Tax Return for Onerous				

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
			Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)		cy starting from March 16, 2020	
		1707	Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange			
		1800	Donor's Tax Return			
		1801	Estate Tax Return			
3.	Monthly Filing and Payment (non-eFPS)	2550M	Monthly VAT Declaration	For the month of February 2020	March 20, 2020	May 19, 2020
				For the month of March 2020	April 20, 2020	June 4, 2020
				For the month of April 2020	May 20, 2020	June 19, 2020
4.	Monthly eFiling/Filing and ePayment/ Payment (eFPS)	1600WP	Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by RaceTrack Operators	For the month of February 2020	March 20, 2020	May 19, 2020
				For the month of March 2020	April 20, 2020	June 4, 2020
				For the month of April 2020	May 20, 2020	June 19, 2020
5.	Monthly eFiling (for eFPS filers under Group E)	2550M	Monthly VAT Declaration	For the month of February 2020	March 21, 2020	May 20, 2020
	Monthly eFiling (for				March 22, 2020	May 21, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
eFPS filers under Group D)						
Monthly eFiling (for eFPS filers under Group C)					March 23, 2020	May 22, 2020
Monthly eFiling (for eFPS filers under Group B)					March 24, 2020	May 23, 2020
Monthly eFiling (for eFPS filers under Group A)					March 25, 2020	May 24, 2020
Monthly ePayment (for Group E, D, C, B)					March 25, 2020	May 24, 2020
Monthly eFiling (for eFPS filers under Group E)				For the month of March 2020	April 21, 2020	June 5, 2020
Monthly eFiling (for eFPS filers under Group D)					April 22, 2020	June 6, 2020
Monthly eFiling (for eFPS filers under Group C)					April 23, 2020	June 7, 2020
Monthly eFiling (for eFPS filers under Group B)					April 24, 2020	June 8, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date	
	Monthly eFiling (for eFPS filers under Group A)				April 25, 2020	June 9, 2020	
	Monthly ePayment (for Group E, D, C, B)				April 25, 2020	June 9, 2020	
	Monthly eFiling (for eFPS filers under Group E)			For the month of April 2020	May 21, 2020	June 20, 2020	
	Monthly eFiling (for eFPS filers under Group D)				May 22, 2020	June 21, 2020	
	Monthly eFiling (for eFPS filers under Group C)				May 23, 2020	June 22, 2020	
	Monthly eFiling (for eFPS filers under Group B)				May 24, 2020	June 23, 2020	
	Monthly eFiling (for eFPS filers under Group A)				May 25, 2020	June 24, 2020	
	Monthly ePayment (for Group E, D, C, B)				May 25, 2020	June 25, 2020	
6.	Quarterly eFiling/Filing and ePayment/Pay	2550Q	Quarterly VAT Return		For Fiscal Quarter Ending	March 25, 2020	May 24, 2020



Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	ment (eFPS and non-eFPS filers)			February 29, 2020		
				For Calendar Quarter Ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter Ending April 30, 2020	May 25, 2020	June 24, 2020
7.	Quarterly SLS/P/I Submission (non-eFPS)	N/A	Summary List of Sales/Purchases/ Importations	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter Ending April 30, 2020	May 25, 2020	June 24, 2020
8.	Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco	N/A	Sworn Statement	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending	April 25, 2020	June 9, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	Products & Sweetened Beverage Products			March 31, 2020		
				For Fiscal Quarter Ending April 30, 2020	May 25, 2020	June 24, 2020
9.	Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format	N/A	N/A	For Fiscal Year (FY) ending February 29, 2020	March 30, 2020	May 29, 2020
				For Fiscal Year (FY) ending March 31, 2020	April 30, 2020	June 14, 2020
				For Fiscal Year (FY) ending April 30, 2020	May 30, 2020	June 29, 2020
10.	Submission of Required Hard Copies of FS & Scanned Copies of BIR Form 2307 to eFiled 1702RT, MX, EX	AFS  2307  1702RT	Audited Financial Statements  Certificate of Creditable Tax Withheld at Source  Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject	For FY ending November 30, 2019	March 30, 2020	May 29, 2020
				For Calendar Year (CY) 2019	April 30, 2020	June 30, 2020
				For FY ending January 31, 2020	May 30, 2020	July 15, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
		1702MX	Only to REGULAR Income Tax Rate  Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/ PREFERENTIAL RATE	For FY ending February 29, 2020	June 30, 2020	July 30, 2020
		1702EX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws with NO Other Taxable Income			
11.	Submission of 2019 Inventory List	N/A	Inventory List	For FY ending February 29, 2020	March 30, 2020	May 29, 2020
				For FY ending March 31, 2020	April 30, 2020	June 14, 2020
				For FY ending April 30, 2020	May 30, 2020	June 29, 2020
12.	Quarterly SLS/P/I	N/A	Summary List of Sales/Purchases/ Importations	For Fiscal Quarter	March 30, 2020	May 29, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	eSubmission (eFPS)			ending February 29, 2020		
				For Calendar Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
				For Fiscal Quarter ending April 30, 2020	May 30, 2020	June 29, 2020
13.	Quarterly eFiling/filing and ePayment/ Payment (eFPS and non-eFPS filers)	1702Q  SAWT	Quarterly Income Tax Return for Corporation, Partnerships, and other Non-Taxable Individual Taxpayers  Summary Alphalist of Withholding Taxes (SAWT)	For Fiscal Quarter ending January 31, 2020	March 31, 2020	May 30, 2020
				For Fiscal Quarter ending February 29, 2020	April 29, 2020	June 13, 2020
				For 1 <sup>st</sup> Quarter ending March 31, 2020	May 30, 2020	June 29, 2020
14.	Annual Filing/ Submission	1604CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	N/A	March 31, 2020	May 30, 2020
15.	Submission Deadline	2316	Certification of Compensation Payment	N/A	March 31, 2020	May 30, 2020
16.	Annual Filing/ Submission	1604E and	Annual Information Return of Creditable	N/A	March 31, 2020	May 30, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
		related Alphalist	Income Taxes Withheld and Alphalist			
17.	eFiling/Filing and ePayment/ Payment	2000	Documentary Stamp Tax Declaration	For the month of March 2020	April 5, 2020	June 4, 2020
		2000-OT	Documentary Stamp Tax Declaration (One- Time Transaction)	For the month of April 2020	May 5, 2020	June 4, 2020
18.	Monthly eSubmission of eSales Report of All Taxpayers using CRM/POS with TIN ending in even no.	N/A	Monthly eSales Report	For the month of March 2020	April 8, 2020	June 7, 2020
				For the month of April 2020	May 8, 2020	June 7, 2020
19.	Monthly eFiling/Filing and ePayment/ Payment	1600 with MAP	Monthly Remittance Return of Value Added Tax and Other Percentage Taxes Withheld (Under RAs 1051, 7649, 8241, 8424 and 9337) and Monthly Alphalist of Payees	For the month of March 2020	April 10, 2020	June 9, 2020
		1606	Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt)	For the month of April 2020	May 10, 2020	June 9, 2020
20.	Monthly eFiling/ Filing and ePayment/ Remittance	1600	Withholding Tax Remittance Return for National Government Agencies (NGAs)	For the month of March 2020	April 10, 2020	June 9, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
				For the month of April 2020	May 10, 2020	June 9, 2020
21.	Monthly Filing and Payment/ Remittance for the amount of excise taxes collected from payment made to Sellers of Metallic Minerals	2200M	Excise Tax Return for Mineral Products	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
22.	Monthly Filing and Payment (non-eFPS)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
23.	Monthly eSubmission of eSales Report of All Taxpayers using CRM/POS with TIN ending in odd no.	N/A	Monthly eSales Report	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
24.	Monthly eFiling (for eFPS filers under Group E)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS filers under Group D)				April 12, 2020	June 11, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Monthly eFiling (for eFPS filers under Group C)					April 13, 2020	June 12, 2020
Monthly eFiling (for eFPS filers under Group B)					April 14, 2020	June 13, 2020
Monthly eFiling (for eFPS filers under Group A)					April 15, 2020	June 14, 2020
Monthly ePayment (for Group E, D, C, B)					April 15, 2020	June 14, 2020
Monthly eFiling (for eFPS filers under Group E)				For the month of April 2020	May 11, 2020	June 10, 2020
Monthly eFiling (for eFPS filers under Group D)					May 12, 2020	June 11, 2020
Monthly eFiling (for eFPS filers under Group C)					May 13, 2020	June 12, 2020
Monthly eFiling (for eFPS filers under Group B)					May 14, 2020	June 13, 2020
Monthly eFiling (for eFPS filers)					May 15, 2020	June 14, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	under Group A)					
	Monthly ePayment (for Group E, D, C, B)				May 15, 2020	June 14, 2020
25.	Annual eFiling/ Filing and ePayment/ Payment	1700	Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non- Business/Non- Profession Related Income)	For Calendar Year ending Decembe r 31, 2019	April 15, 2020	June 14, 2020
		1701	Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts			
		1701A	Annual Income Tax Return for Individuals Earnings Income PURELY from Business/Profession (Those under graduated income tax rate with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate)			
26.	Annual eFiling/ Filing and ePayment/ Payment	1702RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate	For Calendar year ending Decembe r 31, 2019	April 15, 2020	June 14, 2020
		1702MX		For Fiscal Year	May 15, 2020	June 14, 2020



Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
			Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/ PREFERENTIAL RATE	ending January 31, 2020		
		1702EX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws with NO Other Taxable Income	For Fiscal Year ending February 29, 2020	June 15, 2020	July 15, 2020
27.	Quarterly eSubmission of Summary List of Machines CRM/POS sold by all Machine Distributors/ Dealers/ Vendors/ Suppliers	N/A	Summary List of Machines	For Taxable Quarter ending March 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Quarter ending April 30, 2020	May 15, 2020	June 14, 2020
28.	Registration of Bound Looseleaf Books of Accounts/ Invoices/	N/A	N/A	For Fiscal Year ending March 31, 2020	April 15, 2020	June 14, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	Receipts & Other Accounting Records			For Fiscal Year ending April 30, 2020	May 15, 2020	June 14, 2020
29.	Submission of List of Medical Practitioners	N/A	List of Medical Practitioners	For Calendar Quarter ending March 31, 2020	April 15, 2020	June 14, 2020
30.	Required Submission of Attachments to e-Filed Annual Income Tax Return (AITR)	1700  1701  1701A	N/A	For Calendar Year ending December 31, 2019	Manually filed together with the Filing of annual income tax return (Annual ITR) or within 15 days from electroni c filing of the Annual ITR	June 30, 2020
31. q	Filing of Position Paper to Notice of Informal Conference (NIC)  Filing of Position Paper to Preliminary Assessment Notice (PAN)	N/A	N/A	N/A	Filing date falls during the period starting on March 16, 2020 and those	Thirty (30) days from the date of the lifting of the quarantine  Note: The running of the period within

Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Protest Letter to Final Assessment Notice (FAN)/ Formal Letter of Demand (FLD) Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents Appeal/ Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on the Final Decision on Disputed Assessment (FDDA) Other similar letters and correspondences with due dates				where the due date falls within the period of 30 days from the date of lifting of the ECQ	which to file the Position Paper, Protest Letter, Transmittal-Letter, Appeal and correspondences referred under the first column shall be suspended.
32. Suspension of Running of Limitation under Section 203 and 222 pursuant to Section 223 of the Tax Code of 1997 as amended	N/A	Assessment Notices Warrant of Distrains and/or Levy Warrant of Garnishments	Period of emergency starting from March 16, 2020	Before the expiration of the Statute of Limitations	Sixty (60) days after the lifting of the quarantine
33. Certificate of Residence for	N/A	Certificate of Residence for Tax	FWT on dividend,	Within 30 days	Thirty (30) days from

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	Tax Treaty Relief (CORTT) Form		Treaty Relief Part I and II	interest, and royalty for the month of February 2020 paid and remitted in March 2020	after the payment of the withhold ing tax	the date of the lifting of the quarantine
				FWT on dividend, interest, and royalty for the month of March 2020 paid and remitted in April 2020		
				FWT on dividend, interest, and royalty for the month of April 2020 paid and remitted in May 2020		
34.	Tax Amnesty on Delinquencies	2118DA	Tax Amnesty Return on Delinquencies	N/A	April 23, 2020	June 22, 2020
35.	Quarterly eFiling/Filing and ePayment/	2551Q	Quarterly Percentage Tax Return – In General	For Quarter ending	April 25, 2020	June 9, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	Payment (eFPS and non-eFPS filers)			March 31, 2020		
				For Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
35a.		2551Q	Quarterly Percentage Tax for Overseas Communications Tax (OCT) – Section 120 of the Tax Code	For Quarter ending March 31, 2020	April 20, 2020	June 4, 2020
				For Quarter ending April 30, 2020	May 20, 2020	June 19, 2020
35b		2551Q	Quarterly Percentage Tax for Amusement Taxes – Section 125 of the Tax Code	For Quarter ending March 31, 2020	April 20, 2020	June 4, 2020
				For Quarter ending April 30, 2020	May 20, 2020	June 19, 2020
36.	Submission of Soft Copies of BIR Form 2307 Contained in a DVD-R and Sworn Declaration as Attachments to eFiled 1702Q	DVD-R (Soft Copies of BIR Form 2307)  Sworn Declarati on	Certificate of Creditable Tax Withheld at Source  Sworn Declaration Stating Soft Copies are Complete and Exact Copies of Original	For Quarter ending January 31, 2020	April 15, 2020	June 14, 2020
				For the Fiscal Quarter ending February 29, 2020	May 15, 2020	June 14, 2020
37.	Quarterly eFiling/Filing and ePayment/ Payment (eFPS	1601EQ	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)	For Quarter ending	April 30, 2020	June 14, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	and non-eFPS filers)	1601FQ	Quarterly Remittance Return of Final Income Taxes Withheld	March 31, 2020		
		1602Q	Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/Trusts/Etc.			
		1603Q	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File			
38.	Submission of Quarterly Alphabetical List of Payees (QAP) as Attachments to 1601EQ and 1601FQ	QAP	Quarterly Alphabetical List of Payees	For Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
39.	Application for credit or refund of taxes erroneously or illegally received or penalties imposed without authority under Section 204(C) of the Tax Code	1914	Application for Tax Credits/Refunds	For erroneous payment made from March 17, 2018 to April 30, 2018 For erroneous payments made from May 1,	2 years after the payment of the tax or penalty	June 14, 2020 June 30, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
				2018 to May 31, 2018		
40.	All Other Filing/ Submission	N/A	Other Reportorial Requirements Omitted	N/A	Date of submissi on falls within the period of emergen cy starting March 16, 2020	Thirty (30) days form the date of the lifting of the quarantine
41.	Monthly Filing and Payment (non-eFPS)	0619-E	Monthly Remittance Return of Income Taxes Withheld (Expanded)	For the month of March 2020	April 10, 2020	June 9, 2020
		0619-F	Monthly Remittance Return of Final Income Taxes Withheld	For the month of April 2020	May 10, 2020	June 9, 2020
42.	Monthly eFiling/Filing and ePayment/ Payment (eFPS and non-eFPS filers)	0620	Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
43.	Monthly eFiling (for eFPS filers under Group E)	0619-E	Monthly Remittance Return of Income Taxes Withheld (Expanded)	For the month of March 2020	April 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS filers under Group D)	0619-F	Monthly Remittance Return of Final Income Taxes Withheld		April 12, 2020	June 11, 2020

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Monthly eFiling (for eFPS filers under Group C)					April 13, 2020	June 12, 2020
Monthly eFiling (for eFPS filers under Group B)					April 14, 2020	June 13, 2020
Monthly eFiling (for eFPS filers under Group A)					April 15, 2020	June 14, 2020
Monthly ePayment (for Group E, D, C, B)					April 15, 2020	June 14, 2020
Monthly eFiling (for eFPS filers under Group E)				For the month of April 2020	May 11, 2020	June 10, 2020
Monthly eFiling (for eFPS filers under Group D)					May 12, 2020	June 11, 2020
Monthly eFiling (for eFPS filers under Group C)					May 13, 2020	June 12, 2020
Monthly eFiling (for eFPS filers under Group B)					May 14, 2020	June 13, 2020
Monthly eFiling (for eFPS filers)					May 15, 2020	June 14, 2020



Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	under Group A)					
	Monthly ePayment (for Group E, D, C, B)				May 15, 2020	June 14, 2020
44.	Filing and Payment of Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	1707-A	Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	For CY ending Dec 31, 2019	April 15, 2020	June 14, 2020
				For FY ending Jan 31, 2020	May 15, 2020	June 14, 2020
45.	eFiling/Filing and ePayment/ Payment of Improperly Accumulated Earnings Tax	1704	Improperly Accumulated Earnings Tax Return	For FY ending Mar 31, 2019	April 15, 2020	June 14, 2020
				For FY ending Apr 30, 2019	May 15, 2020	June 14, 2020
46.	Quarterly eFiling/Filing and ePayment/ Payment (eFPS and non-eFPS filers	1621	Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account	For the quarter ending Mar 31, 2020	April 30, 2020	June 14, 2020
47.	Quarterly Filing of 1 <sup>st</sup> Quarter Income Tax Return for Individuals	1701Q	Quarterly Income Tax Return for Self- Employed Individuals, Estates and Trusts	For 1 <sup>st</sup> Quarter 2020 ending Mar 31, 2020	May 15, 2020	June 14, 2020
48.	eFiling/Filing and ePayment/ Payment (eFPS	2552	Percentage Tax Return for Transactions Involving Shares of Stock Listed and		Within 5 banking days from	Thirty (30) days from the date of the lifting

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	and non-eFPS filers)		Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering		collection date	of the quarantine
49.	eFiling/Filing and ePayment/ Payment (eFPS and non-eFPS filers)	2553	Return of Percentage Tax Payable under Special Laws		On designat ed due date under special law	Thirty (30) days from the date of the lifting of the quarantine
50.	eFiling/Filing and ePayment/ Payment (eFPS and non-eFPS filers)	2200-A  2200-AN  2200-P  2200-T  2200-S	Excise Tax Return for Alcohol Products  Excise Tax Return for Automobiles and Non- Essential Goods  Excise Tax Return for Petroleum Products  Excise Tax Return for Tobacco Products  Excise Tax Return for Sweetened Beverages	Every removal	Before removal of the excisable products from the place of producti on	Before removal of the excisable products from the place of production

Taxpayer/Filer	BIR Form No.	Filing Instructions	Payment Instructions
Individuals earning purely compensation whose income tax has been correctly withheld (tax due equals tax withheld)	1700 January 2018 (ENCS)	If the employee availed of the substituted filing, no need to file a return	<p><b><u>For Manual and eBIRForms Filers</u></b></p> <p>a) Manual Payment</p> <ul style="list-style-type: none"> <li>▪ Any authorized agent bank (AAB); or</li> <li>▪ In places where there are no AABs, the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the RDO.</li> </ul> <p>b) Online Payment **</p> <ul style="list-style-type: none"> <li>▪ Thru Mobile Payment (GCash/PayMaya); or</li> <li>▪ Landbank of the Philippines (LBP) Link.BizPortal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card or for taxpayers utilizing PesoNet (depositors of Rizal Commercial Banking Corporation (RCBC) and Robinsons Bank); or</li> <li>▪ Development Bank of the Philippines (DBP) Tax Online,</li> </ul>
Individuals earning purely compensation with two or more employers	1700 January 2018 (ENCS)	<p>➤ <b><u>Manual Filers</u></b> – use the pre-printed return available in the Revenue District Office (RDO) or the downloadable return found in the BIR website or the return in the Offline eBIRForms Package v7.6. The package can be downloaded from the BIR website.</p>	
Non-Resident Alien not engaged in trade or business in the Philippines receiving income from sources within the Philippines	1700 January 2018 (ENCS)		
Individuals with business/practice of profession income only and the method of deduction used is itemized deduction	1701 January 2018 (ENCS)	<p>a) <b>With tax due/ payment –</b></p> <ul style="list-style-type: none"> <li>❖ <b><u>Pre-printed Return available in RDO</u></b> Fill-out all applicable fields then file the return with any Authorized Agent Bank (AAB) or to the Revenue Collection Officer (RCO) under the RDO</li> </ul>	
Individuals with business/practice of profession and at the same time with compensation income (mixed income earner)	1701 January 2018 (ENCS)		
Estates engaged in trade or business	1701 January 2018 (ENCS)		
Trusts engaged in trade or business	1701 January 2018 (ENCS)		
Individuals with business/practice of profession income only and the	1701A January 2018 (NEW)		

Taxpayer/Filer	BIR Form No.	Filing Instructions	Payment Instructions
method of deduction used is optional standard deduction		❖ <u>Return downloaded from the BIR website</u>	for taxpayers-holders of VISA/ Master Credit Card and/or Bancnet ATM/ Debit Card;
Individuals with business/practice of profession income only and opted to avail of 8% flat income tax rate	1701A January 2018 (NEW)	Print the return and fill-out all the applicable fields then file the return with any AAB or to the RCO under the RDO	or ▪ Union Bank Online Web and Mobile Payment Facility, for taxpayers who have account with Union Bank.
Corporation, Partnership and other Non-Individuals who are subject only to regular income tax rate of 30%	1702-RT January 2018 (ENCS)  1702-RT June 2013 (old version)	❖ <u>Return in the Offline eBIRForms Package v7.6</u> Fill-out the return then after successful validation print the return and file with any AAB or the RCO under the RDO	<b>** Taxpayers who shall pay their tax due online are required to file the corresponding Annual Income Tax Return (AITR) online through the Offline eBIRForms Package v7.6</b>
Corporation, Partnership and other Non-Individuals who are exempt from income tax or subject to 0% (e.g. PEZA-registered business with ITH, BOI-registered business with ITH, GPP, cooperatives, etc.)	1702-EX January 2018 (ENCS) v.2  1702-EX June 2013 (old version)	b) <b>Without tax due/ payment</b> – manual filing not allowed. The “no payment” return shall be filed thru the Offline eBIRForms Package v7.6 by submitting the return online	<b>For eFPS Filers</b> – ePay through the eFPS Facility
Corporation, Partnership and other Non-Individuals who are subject to Special rate of 5% or 2%, etc. (with or without Regular IT Rate OF 30%and/or Exempt or 0%)	1702-MX January 2018 (ENCS)  1702-MX June 2013 (old version)	➤ <b>eBIRForms Filers/Users</b> – use the Offline eBIRForms Package v7.6 in filling-out the return. The package can be	

Taxpayer/Filer	BIR Form No.	Filing Instructions	Payment Instructions
		<p>downloaded from the BIR website, and if:</p> <p>a) <b>With tax due/ payment</b> – after filling-out the return, submit the return online then print the return and the Tax Return Receipt Confirmation from the eBIRForms System. File the return, together with the Tax Return Receipt Confirmation with any AAB or to the RCO under the RDO</p> <p><b>If availing of online payment, AITR shall be submitted online.</b></p> <p>b) <b>Without tax due/ payment</b> – file the “no payment” return thru the Offline eBIRForms Package v7.6 by submitting the return online</p> <p>➤ <b>Electronic Filing and Payment System (eFPS) Filers/Users of the following:</b></p> <p>a) <b><u>BIR Form Nos. 1700, 1701 and 1701A</u></b> –</p> <p style="padding-left: 40px;">❖ <b>With or Without tax due/payment -</b></p>	

Taxpayer/Filer	BIR Form No.	Filing Instructions	Payment Instructions
		<p>file thru the Offline eBIRForms Package v7.6 by following the procedure stated in the eBIRForms Filers/Users</p> <p>b) <b><u>BIR Form Nos. 1702-EX, 1702-MX and 1702-RT</u></b></p> <p>–</p> <p>❖ <i>With or without tax due/payment</i> – file thru the eFPS Facility by using the old version of the returns (June 2013 version) in the eFPS</p>	