The following additional work-around procedures shall be adopted by all eFPS filers WITHOUT PAYMENT, until the enhanced BIR forms are already available in the eFPS facility:

1. Fill-up the ITR using the Interactive/Excel format and the necessary additional sheet/s, if applicable
2. Save the accomplished ITR using a separate file name for the ITR proper and each additional sheet/s.

   For the ITR, use the NAMING CONVENTION as follows:

<TIN> <BRANCH CODE> <RETURN PERIOD(mmddyyyy)> <FORM NO>
 Example: 12345678900012312011702
 Where:
     023456789 is the TIN
     000   is the BRANCH CODE
     12312011 is the RETURN PERIOD
     1702   is the FORM NO

   For the additional sheet/s, if any, use the NAMING CONVENTION as follows:

<TIN> <BRANCH CODE> <RETURN PERIOD(mmddyyyy)> <FORM NO>SHEET<sheet number(99)>
 	
 Example: 12345678900012312011702SHEET3
 Where:
     023456789 is the TIN
     000   is the BRANCH CODE
     12312011 is the RETURN PERIOD
     1702   is the FORM NO
     3   is the third additional SHEET attached to the form

3. **Compress** each file using ZIP compressor application in preparation for the online efiling and epayment. The filename shall have an extension of **".zip"**

4. **Open** your email account registered with the BIR eFPS facility.

5. **Email** the accomplished ITR (Interactive/Excel Format) and its additional sheet/s, if any, in ".zip" file to the following applicable BIR email addresses:

   For BIR form 1702 - **2011birform1702@bir.gov.ph**
   For BIR form 1701 - **2011birform1701@bir.gov.ph**
   For BIR form 1700 - **2011birform1700@bir.gov.ph**

6. Receive an email message from BIR acknowledging receipt of the file submitted

   "**The BIR has received your file for further validation**.

   You are reminded that within ten (10) days from the announcement of the eFPS availability of the new ITR forms (November 2011 ENCS) in the Bureau's eFPS facility, all eFPS taxpayers are required to electronically file (efile) the contents of this emailed ITR.

   This is a system-generated message. No reply is needed."

7. Print the acknowledgement message for future use.