REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

11 February 2014

REVENUE MEMORANDUM CIRCULAR NO. __9-2014__

SUBJECT : Further Amending Revenue Memorandum Circular (RMC) No. 57-2011, entitled *"Revised Forms No. 1700, 1701, and 1702"*

TO : All Internal Revenue Officials, Employees and Others Concerned

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The first and second paragraphs of RMC No. 57-2011 are hereby further amended to read as follows:

"This circular further amends BIR Forms No. 1700, 1701, and 1702, previously amended under Revenue Memorandum Circular No. 40-2011. The amendment consists mainly in making the disclosure of Supplemental Information under BIR Form Nos. 1700 and 1701 optional on the part of the taxpayer for income tax filing covering and starting with calendar year **2013**, due for filing on or before **April 15, 2014**, and renaming of BIR Form No, 1702 as a November 2011 version **(now, renamed 1702-RT, 1702-EX and 1702-MX, version 2013)**.

Individual Income tax filers using forms No. 1700 and 1701 are however advised that for income tax filing covering and starting with calendar year **2014**, the disclosures required under the Supplemental Information portion of the said forms will be mandatory. Thus, the taxpayers are advised to demand from their payors, and properly document their BIR Form No. 2307 and other pieces of evidence for final taxes withheld. Likewise, said taxpayers should properly receipt and book their tax-exempt income."

**In any returns filed with the BIR, individual taxpayers are given the option to use either (a) their community tax certificate, (b) passport, or (c) driver's license.**

All other circulars and revenue issuances inconsistent herewith are hereby amended, modified or revoked accordingly. All Revenue Officials are enjoined to give this Circular as wide as publicity as possible.

This Circular shall take effect immediately.

**KIM S. JACINTO-HENARES**
Commissioner of Internal Revenue

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