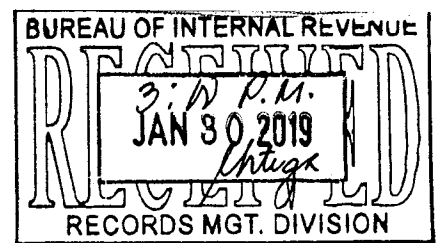




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City



January 29, 2019

**REVENUE MEMORANDUM CIRCULAR NO. 19-2019**

**SUBJECT : Circularizing the Availability of Various Revised BIR Forms Version  
January 2018**

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

This Circular is issued to prescribe the revised BIR Forms as follows:

<b>BIR Form No.</b>	<b>Form Name</b>
1700 (Annex "A")	Annual Income Tax Return – Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Income)
1702-EX (Annex "B")	Annual Income Tax Return – Corporation, Partnership and Other Non-Individual Taxpayer EXEMPT under the Tax Code, as amended [Section 30 and those exempted in Sec. 27 (C)], and Other Special Laws, with NO Other Taxable Income.
1702-RT (Annex "C")	Annual Income Tax Return – Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate
1707 (Annex "D")	Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange

The revised manual returns are already available in the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the BIR Forms-Income Tax Return section. However, the forms are 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 the existing old version available in eFPS and in the Offline eBIRForms Package in filing the said returns except for BIR Form No. 1700 in which manual return shall be used in filing and paying the income tax due thereon.

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

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields, otherwise shall be subjected to penalties under Sec. 250 of the Tax Code, as amended. Payment of the tax due thereon for manual and eBIRForms filers, 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.
- 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
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

*Caesar R. Dulay*  
CAESAR R. DULAY

Commissioner of Internal Revenue

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