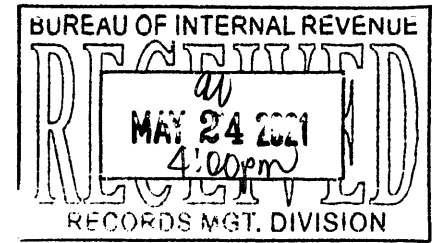




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



May 18, 2021

REVENUE MEMORANDUM CIRCULAR NO. 66-2021

SUBJECT : Availability of BIR Form Nos. 1702Q January 2018 (ENCS) in the Electronic Filing and Payment System (eFPS) and 1702Qv2008C in the Electronic Bureau of Internal Revenue Forms (eBIRForms)

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

This Circular is being issued to disseminate the availability of the following versions of BIR Form No. 1702Q, to wit:

1. BIR Form No. 1702Q January 2018 (ENCS) -

This form is already available in eFPS and the reduced rates pursuant to Republic Act (R.A.) No. 11534 also known as Corporate Recovery and Tax Incentives for Enterprises Act or CREATE Act are already included/updated. Taxpayer shall select the Alphanumeric Tax Code (ATC) with the corresponding tax rate to be used. Non-individual eFPS users shall file and pay their quarterly income tax return [BIR Form No. 1702Q January 2018 (ENCS)] using the eFPS Facility.

2. BIR Form No. 1702Qv2008C -

The January 2018 version of the form is not yet available in the Offline eBIRForms Package. Instead, the 2008 version has been modified as follows:

<u>Item/Field No.</u>	<u>Description</u>	<u>Remarks</u>
25B	Tax Rate (except MCIT Rate)	Fields/Items are editable and enterable
Schedule 1	Tax Rate (in row 2)	

The abovementioned version of the form is already available in the Offline eBIRForms Package v7.9.1 and the new package is downloadable from the following sites:

- www.bir.gov.ph and
- www.knowyourtaxes.ph

Non-individual eBIRForms users shall file their quarterly income tax return by using the BIR Form No. 1702Qv2008C in the Offline eBIRForms Package v7.9.1. 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 Large Taxpayers Service (LTS)/Revenue District Office (RDO) where the taxpayer (Head Office of the business establishment) 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 where the taxpayer (Head Office of the business establishment) is registered using MRCOS facility

b. Online Payment

- Mobile Payment (GCash/PayMaya); or
- Landbank of the Philippines (LBP) Link.BizPortal - for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or
- Development Bank of the Philippines (DBP) Tax Online - for taxpayers-holders of Visa/Master Credit Card and/or Bancnet ATM Debit Card; or
- Union Bank Online Web and Mobile Payment Facility - for taxpayers who have account with Union Bank; or
- PESONet through LBP Link.BizPortal - for taxpayers who have account with RCBC, Robinsons Bank, Union Bank and BPI.

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



CAESAR R. DULAY

Commissioner of Internal Revenue

043215

H-2

/mariam

