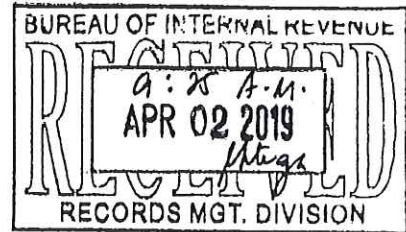




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



March 28, 2019

REVENUE MEMORANDUM CIRCULAR NO. 41-2019

SUBJECT : Circularizing the Availability of the Newly Revised BIR Form No. 1702-MX January 2018 (ENCs)

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

This Circular is issued to prescribe the newly enhanced BIR Form No. 1702-MX, hereto attached as **Annex "A"** in relation to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law. The new return shall be used by the Non-Individuals with mixed income subject to multiple income tax rates or with income subject to special or preferential rate in filing the annual income tax return and paying the income tax due starting the year 2018 which is due on or before April 15, 2019.

The revised manual returns are already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Income Tax Return section. However, the forms are not yet available in the Electronic Bureau of Internal Revenue Forms (eBIRForms) and Electronic Filing and Payment System (eFPS); thus, eBIRForms/eFPS filers shall use the existing old version available in eFPS and in the Offline eBIRForms Package in filing the said return, except for those taxpayers who elected optional standard deduction (OSD) as the method of deduction which shall use the manual returns. Revenue District Offices (RDOs) shall receive the manually-filed returns by the taxpayers, either no payment returns or returns with payments made online.

The General Professional Partnership (GPP) who elected OSD on the first quarter as their method of deduction shall likewise use the manual return.

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 return.

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.

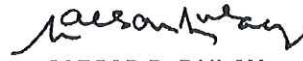


- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using MRCOS facility.

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

Commissioner of Internal Revenue

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