



Electronic Filing and Payment System **For Entrepreneurs, Self-Employed Individuals,** **Professionals and Mixed-Income Earners**

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Objectives

At the end of the webinar, attendees should be able to:

- Define Electronic Filing and Payment System (eFPS)
- State the features and highlights of eFPS
- Describe the tax filing and payment process
- Decide to use the system
- Answer questions related to the benefits of eFPS

OUTLINE

- Overview
- eFPS, Features and Highlights
- Tax Return Filing and Payment Process
- Bank Process and Requirements
- Next Steps

Background

Republic Act No. 8792

ELECTRONIC COMMERCE OF 2000

Sec. 3. Objective. - This Act aims to facilitate domestic and international dealings, transactions, arrangements, agreements, contracts and exchanges and storage of information through the utilization of electronic, optical and similar medium, mode, instrumentality and technology to recognize the authenticity and reliability of electronic documents related to such activities and **to promote the universal use of electronic transaction in the government and general public.**



Bureau of Internal Revenue

Republic of the Philippines

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ereg

efps

eBIRForms

esubmission

PAYBIR

ebroad

eaccreg

esales

ecomplaint

eDST

eReportCard

eORB

 **TRCMS**

Electronic Services (e-services) For Taxpayers



Electronic Filing and Payment System

eFPS is an e-Service offered by the Bureau of Internal Revenue (BIR) that allows and gives taxpayer a **paperless** tax filing experience and convenient payment of tax dues utilizing the power of the **Internet**.

WHAT IS eFPS?

e-Filing is data-capture facility that uses BIR-supplied validation and computation rules to efficiently check for completeness and correctness of taxpayer inputs.

e-Payment is the online payment and confirmation process between the BIR eFPS and the participating banks (through an internet-enabled banking system) and/or other mode of payments such as: tax debit memo and tax remittance advice.

Features & Strengths

■ Fast

- Pre-filled information
- Automatic calculations
- Instant filing confirmations

■ Convenient

- Available 24 x 7 through the BIR website (www.bir.gov.ph)
- e-Filing deadlines are 1-5 days later than manual filing depending on TP's industry group and form
- e-Payment deadlines are 5 days later than manual payment for selected forms
- Anywhere, anytime

■ Secure

- Data transmission is encrypted
- Employs multi-level access control
- Multi-layer security systems

■ Free

- No enrollment fee
- No usage fee
- No postage / courier expenses

■ Easy

- Online guides and FAQs
- Pop-up messages

System Objectives

- Provide taxpayers the convenience in filing and payment of their tax returns
- Capture returns data at source
- Increase and improve reliability of returns data
- Eliminate/minimize encoding errors
- Enhance and facilitate processing of tax returns and improve security of tax payments
- Reduce costs and paper flow

System Functions

- Enrollment
- Update User Information
- File and Inquire a Return
- Pay and Inquire Tax Payment
- Transaction e-Mail Notification

Citizen charter: Enrollment activation 3-10 working days.

Tax Returns Available for e-Filing

#	BIR Form	Withholding Tax Returns	FREQ
1	1600	Monthly Remittance Return of Value - Added Tax and Other Percentage Taxes Withheld	Monthly
2	1600WP	Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators	Monthly
3	1601C	Monthly Remittance Return of income Taxes Withheld on Compensation	Monthly
4	1601E	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)	Monthly
5	1601F	Monthly Remittance Return of Final Income Taxes Withheld	Monthly
6	1602	Monthly Remittance Return of Final Income Taxes Withheld On Interest Paid on Deposits and Yield on Deposit Substitutes/Trust/Etc.	Monthly
7	1603	Quarterly Remittance Return of Final Income Taxes Withheld	Quarterly
8	1604CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	Annually
9	1604E	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Taxes	Annually

Tax Returns Available for e-Filing

#	BIR Form No	IncomeTax Returns	FREQ
10	1700	Annual Income Tax Return	Annually
11	1701	Annual Income Tax Return for Self-Employed, Individuals, Estates and Trusts	Annually
12	1701Q	Quarterly Income Tax Return for Self-Employed Individuals, Estates and Trusts	Quarterly
13	1702	Annual Income Tax Return for Corporation and Partnerships	Annually
14	1702Q	Quarterly income Tax Return for Corporations and Partnerships	Quarterly
15	1704	Improperly Accumulated Earnings Tax Return for Corporations	Annually

#	BIR Form No	DocumentaryTax Return	FREQ
16	2000	Documentary Stamp Tax Declaration/Return	5 th of Month

Tax Returns Available for e-Filing

#	BIR Form No	Excise Tax Returns	FREQ
17	2200A	Excise Tax Return for Alcohol Products	Upon removal
18	2200P	Excise Tax Return for Petroleum Products	Upon removal
19	2200T	Excise Tax Return for Tobacco Products	Upon removal
20	2200M	Excise Tax Return for Mineral Products	Upon removal
21	2200AN	Excise Tax Return for Automobiles and Non-Essential Goods	Upon removal

Tax Returns Available for e-Filing

#	BIR Form No	Value-Added Tax Returns / Percentage Tax Returns / Payment Form	FREQ
22	2550M	Monthly Value-Added Tax Declaration	Monthly
23	2550Q	Quarterly Value-Added Tax Return	Quarterly
24	2551	Quarterly Percentage Tax Return	Quarterly
25	2551M	Monthly Percentage Tax Return	Monthly
26	2552	Percentage Tax Return (for stock transactions)	Quarterly
27	2553	Return of Percentage Tax Payable under Special Laws	Quarterly
28	0605	Payment Form	Annually, as the need arise

In red, may be applicable based on taxpayer's registered BIR forms

Summary of Tax Types & its BIR Forms

TYPE OF TAX	DAILY	MONTHLY	QUARTERLY	ANNUAL
INCOME	-	-	1701Q 1702Q	1700, 1701 1702, 1704
VAT/PERCENTAGE	-	2550M, 2551M, 2552	2550Q, 2551, 2553	-
EXCISE	2200A, 2200AN, 2200M 2200P,2200T	-	-	-
WITHHOLDING	-	1600, 1600WP 1601C, 1601E 1601F, 1602 1603	-	1604CF 1604E
DOCUMENTARY STAMPS	2000	-	-	-
DEFICIENCY TAXES / PAYMENT FORM	0605	-	-	0605

Taxpayers Permissible to use eFPS

SEGMENTS	ISSUANCES
Volunteering Taxpayers	RR No. 9-2001 and 5-2004, as amended
Large Taxpayers	RR No. 2-2002, as amended
Government Bidders	RR No. 3-2005
Procuring Government Agencies with respect to Withholding of VAT and Percentage Taxes	RR No. 3-2005
Corporations with Paid-Up Capital Stock of P10 Million	RR No. 10-2007
Top 20,000 Private Corporations	RR No. 5-2004, as amended
Top 5,000 Individual Taxpayers	RR No. 6-2009
Enterprises Enjoying Fiscal Incentives (PEZA, BOI, Various Economic Zones, Etc.)	RR 1-2010
National Government Agencies (NGAs)	RR 1-2013

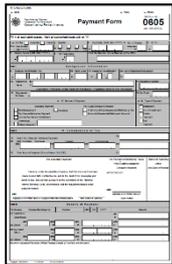


Tax Filing and Payment Process

TAX FILING AND PAYMENT PROCESS

Manual Means

Preparation



Get hardcopy of tax return from RDO or download from www.bir.gov.ph



Fill up hardcopy or printed copy of tax return

Filing

MANUAL



With payment, proceed to AAB and present to teller the hard copy of tax return

OR



Without payment, proceed to RDO and submit the hard copy of tax return.

If there is no AAB in your area, proceed to RCO and submit the hard copy of tax return

Payment

ELECTRONIC



Pay through mobile phone via G-Cash (for returns not exceeding P10,000).

NOTE:
Applicable for BIR Form Nos. 0605, 0613, 1700, 1701 and 2000.

MANUAL



Fill up deposit/payment slip.

AAB accepts payment and stamps "received" the hard copies of the tax return and validates deposit/payment slip

OR



Proceed to AAB/RCO, AAB/RCO accepts payment and stamp "received" the hard copy.

RCO issues Revenue Official Receipt (ROR), RMC 2-2012. AAB validates deposit/payment slip.

NOTE:
taxpayer can also pay through mobile phone via G-Cash.

TAX FILING AND PAYMENT PROCESS

Electronic Means

System Enrollment Preparation



Go to BIR website and access efps.bir.gov.ph or ebirforms.bir.gov.ph and enroll into the system



Go to your RDO and present the requirements for account activation.



Login to eFPS, choose tax form and fill up online

OR



Download & Install the Offline eFPS Package



Fill up form using the Offline eFPS Package

OR



Download and Install the Offline eBIRForms Package



Fill up form using the Offline eBIRForms Package

Filing

ELECTRONIC



OR



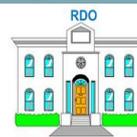
Submit tax returns

OR

MANUAL



With payment, proceed to AAB and present to teller the hard copy of tax return



Without payment, proceed to RDO and submit the hard copy of tax return.

If there is no AAB in your area, proceed to RCO and submit the hard copy of tax return

Payment

ELECTRONIC



Pay online (choose from 19 AABs)



Pay online by clicking on the links available on the online eBIRForms System

OR



Pay through mobile phone via G-Cash (for returns not exceeding P10,000).

NOTE:
No need to submit hard copy of eBIRForms. (RMO 20-2005)



MANUAL



Fill up deposit/payment slip. AAB accepts payment and stamps "received" the hard copies of the eBIRForms and validates deposit/payment slip.

OR



Proceed to RCO or AAB. RCO/AAB accepts payment and stamps "received" the hard copies of the eBIRForms. RCO issues Revenue Official Receipt (ROR). (RMC 2-2012) AAB validates deposit/payment slip.

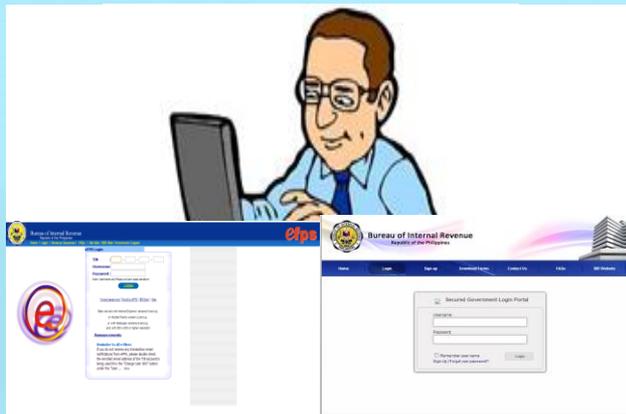
TAX FILING AND PAYMENT PROCESS

System Enrollment

Preparation

Filing

Payment



Go to BIR website and access efps.bir.gov.ph or ebiforms.bir.gov.ph and enroll into the system



Go to your RDO and present the requirements for account activation.

TAX FILING AND PAYMENT PROCESS

System Enrollment

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Filing

Payment

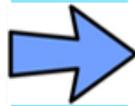


Login to eFPS, choose tax form and fill up online



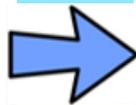
Download and Install the Offline eFPS Package

OR



Fill up form using the Offline eFPS Package

OR



Download and Install the Offline eBIRForms Package



Fill up form using the Offline eBIRForms Package

TAX FILING AND PAYMENT PROCESS

System Enrollment

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Payment

ELECTRONIC



Submit tax returns

OR



Submit tax returns

OR

MANUAL



With payment, proceed to AAB and present to teller the hard copy of tax return



Without payment, proceed to RDO and submit the hard copy of tax return.

If there is no AAB in your area, proceed to RCO and submit the hard copy of tax return

TAX FILING AND PAYMENT PROCESS



ELECTRONIC



Pay online
(choose from 19
AABs)



OR



Pay online by clicking on the links available on the online eBIRForms System

Pay through mobile phone via G-Cash (for returns not exceeding P10,000).



NOTE:
No need to submit hard copy of eBIRForms. (RMO 20-2005)

MANUAL



OR



Fill up deposit/payment slip.
AAB accepts payment and stamps "received" the hard copies of the eBIRForms and validates deposit/payment slip.

Proceed to RCO or AAB. RCO/ AAB accepts payment and stamps "received" the hard copies of the eBIRForms. RCO issues Revenue Official Receipt (ROR). (RMC 2-2012) AAB validates deposit/payment slip.

TAX FILING AND PAYMENT PROCESS

Electronic Means

System Enrollment

Preparation

Filing

Payment



Go to BIR website and access efps.bir.gov.ph or ebirforms.bir.gov.ph and enroll into the system



Go to your RDO and present the requirements for account activation.



Login to eFPS, choose tax form and fill up online

OR



Download & Install the Offline eFPS Package



Fill up form using the Offline eFPS Package

OR



Download and Install the Offline eBIRForms Package



Fill up form using the Offline eBIRForms Package



Submit tax returns

OR



Submit tax returns

OR

MANUAL



With payment, proceed to AAB and present to teller the hard copy of tax return



Without payment, proceed to RDO and submit the hard copy of tax return.

If there is no AAB in your area, proceed to RCO and submit the hard copy of tax return



Pay online (choose from 19 AABs)



Pay online by clicking on the links available on the online eBIRForms System

OR



Pay through mobile phone via G-Cash (for returns not exceeding P10,000).

NOTE:
No need to submit hard copy of eBIRForms. (RMO 20-2005)



Fill up deposit/payment slip. AAB accepts payment and stamps "received" the hard copies of the eBIRForms and validates deposit/payment slip.

OR



Proceed to RCO or AAB. RCO/AAB accepts payment and stamps "received" the hard copies of the eBIRForms. RCO issues Revenue Official Receipt (ROR). (RMC 2-2012) AAB validates deposit/payment slip.

User Requirements

- Computer with internet connection
 - *connectivity provided by an Internet Service Provider (ISP)*
- Internet browser
 - *Microsoft Internet Explorer version 6 or higher*
 - *Mozilla Firefox version 2 or higher*
 - *Google Chrome, etc.*
- Valid e-mail account
- WinZip (for attachment)

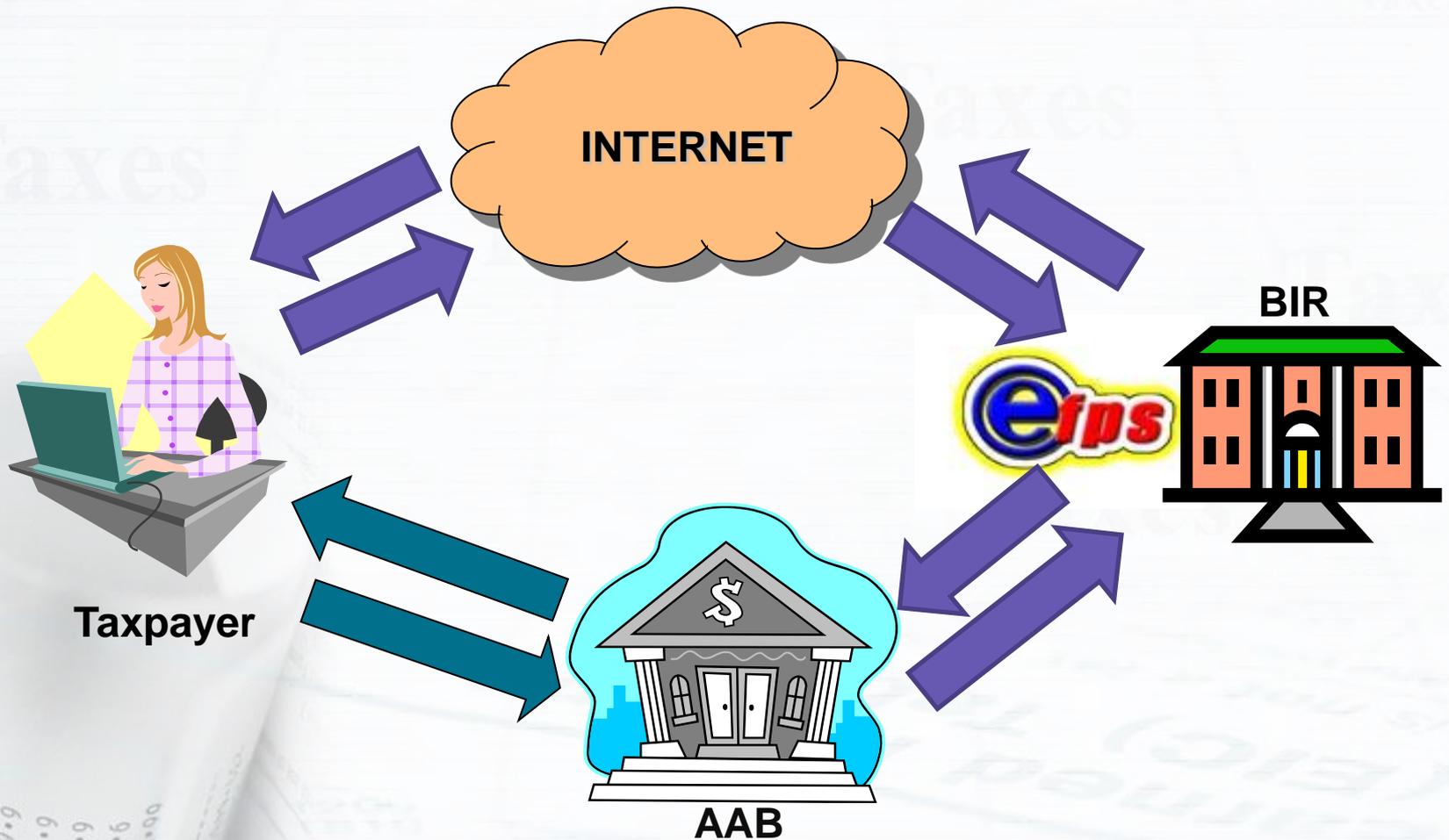
Pre-requisites for Availment

- Registered with BIR
- If corporation, certification authorizing any of the three (3) officers designated to file the return under Section 52 (A) of the Tax Code (President or representative and Treasurer or Asst. Treasurer of the Corporation) who shall enroll for the system usage
- Letter of Intent
- TIN is pre-loaded in eFPS database
- Enrollment to eFPS (Filing)
- Enrollment to chosen Authorized Agent Banks' e-payment system (Payment)



Bank Process and Requirements

Process Flow



Land Bank Terms & Conditions

THE CLIENT SHOULD:

- Have enrolled and activated in BIR-eFPS;
- Open and maintain a PESO deposit account with LBP and monitor sufficiency of balance to fund e-payment of taxes to BIR;
- Submit duly filled-out Enrollment Form to the branch where account is maintained;
- Secure Log-In ID and Password
- Observe the following:
 - ✓ Regularly check transaction history details and statements
 - ✓ Immediately notify the bank should there be unauthorized entries or transactions
 - ✓ Check the authenticity of the URL.



LAND BANK OF THE PHILIPPINES
ELECTRONIC TAX PAYMENT SYSTEM >> www.lbp-eps.com
PROCEDURES FAQs

In support of the Bureau of Internal Revenue's Electronic Filing and Payment System Facility (eFPS), we offer our own Electronic Tax Payment System (eFPS).

Thru eFPS, we provide our corporate taxpayers access to online filing and payment of income taxes. We believe that this system could help our government's drive towards a more proficient tax collection system.

For more information visit www.bir.gov.ph.

File Your Taxes
Click Here to pay your taxes on-line.

Payment Inquiry
View your Tax Payments Transactions - [Click here.](#)

Secured Payment
We made sure that your transactions online are safe and secure.

All payments are subject to the 10:00 pm cut off time on a banking day. Payments received beyond the cutoff time shall be processed the following banking day.

mail us at : lbp-eps@mail.landbank.com

Citizen charter: Enrollment activation 3-5 working days.

List of Accredited Agent Banks



Next Steps

- **eFPS Coaching** in collaboration with BancNet, Land Bank of the Philippines and DigitalFilipino on November 13, 2013 1:00pm-4:00PM.

Venue will be posted soon. To get updates on this event: Join facebook group, [itPhilippines Entrepreneur Network](#)
Monitor or like the facebook fan page, [itPhilippines](#)

Questions & Answers



CONTACT INFORMATION

For questions or concerns related to this webinar, you may contact:

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