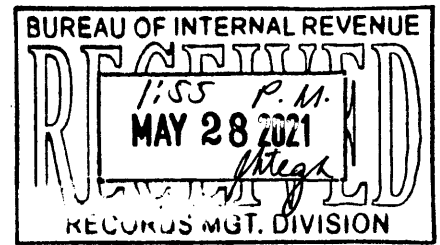




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



May 26, 2021

REVENUE MEMORANDUM CIRCULAR NO. 68-2021

SUBJECT : Guidelines in the Filing of BIR Form No. 1702Q January 2018 (ENCS) in the Electronic Filing and Payment System (eFPS) by Taxpayers with Fiscal Year Accounting Period

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

Complaints have been received from Electronic Filing and Payment System (eFPS) taxpayers/filers with fiscal year accounting period citing that they cannot proceed in the filing of BIR Form No. 1702Q (Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers).

While investigation is being conducted to resolve the problem mentioned above, eFPS filers with fiscal year accounting period who cannot proceed in the filing of BIR Form No. 1702Q are advised to do the following:

1. File the BIR Form No. 1702Q using Offline eBIRForms Package v7.9.1 -

The January 2018 version of the form is not yet available in the Offline eBIRForms Package. Instead, BIR Form No. 1702Qv2008C (modified 2008 version) shall be used and the same is already available in the Offline eBIRForms Package v7.9.1 which can be downloaded from the following sites:

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

2. Pay the taxes due thereon, if any, thru eFPS -

After submitting the return thru eBIRForms, eFPS Filers shall proceed to payment using the eFPS facility. They shall fill out and e-File BIR Form No. 0605 then proceed to e-Payment to pay their income tax due and shall use the following codes:

- Tax Type Code - Income Tax (IT)
- Alphanumeric Tax Code (ATC) - MC 200 Miscellaneous Tax

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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