TAX ADVISORY

To All Concerned Taxpayers, Revenue Officials and Employees:

Complaints have been received from taxpayers using the Electronic Filing and Payment System (eFPS) in filing BIR Form No. 1701-Q (Quarterly Income Tax Return for Individuals, Estates and Trusts) citing that they cannot encode negative amount in "Taxable Income/(Loss) Previous Quarter/s" (Field/Item 42) and likewise cannot encode any amount in "Add: Total Taxable Income/(Loss) Previous Quarter/s" (Field/Item 50).

While eFPS is being enhanced to adjust the fields/items mentioned above, all individual eFPS taxpayers who are encountering the above stated problems/situations are hereby advised to use Offline eBIRForms Package v7.4.2 for the filing of the said tax return with or without payment. Payment of the taxes due thereon, if any, shall be made through:

a.) Manual Payment-
   ▪ Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer 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 using MRCOS facility.

b.) Online Payment-
   ▪ Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or
   ▪ DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card.

Issued this 13th day of August, 2019.

Quezon City, Metro Manila

[Signature]

CAESAR R. DULAY
Commissioner of Internal Revenue

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