

**[ BIR REVENUE REGULATIONS NO. 6-2014,  
September 05, 2014 ]**

**PRESCRIBING THE MANDATORY USE OF ELECTRONIC BUREAU  
OF INTERNAL REVENUE FORMS (eBIRForms) IN FILING OF ALL  
TAX RETURNS BY NON-ELECTRONIC FILING AND PAYMENT  
SYSTEM (NON-eFPS) FILERS PARTICULARLY ACCREDITED TAX  
AGENTS/PRACTITIONERS, ACCREDITED PRINTERS OF  
PRINCIPAL AND SUPPLEMENTARY RECEIPTS/INVOICES, AND  
ONE-TIME TRANSACTION (ONETT) TAXPAYERS**

*Adopted: 05 September 2014  
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The eBIRForms was developed to provide taxpayers particularly the non-eFPS filers with accessible and convenient service through easy preparation of tax returns. The use of eBIRForms will improve the BIR's tax return data capture and storage thereby enhancing efficiency and accuracy in the filing of tax returns.

**Section 1. SCOPE.** Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Tax Code) as amended, in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act", these Regulations are hereby promulgated by making it mandatory for non-eFPS filers or taxpayers to use eBIRForms covering thirty six (36) BIR Forms in the preparation and filing of their returns starting **September 01, 2014** relative to existing revenue issuances under RMC No. 61-2012, "*Authorizing the Use of eBIRForms Package in Preparation and Filing of Tax Returns*" and RMO No. 24- 2013, "*Prescribing the Guidelines, Policies, and Procedures on the Use of eBIRForms in Relation to RMC No. 61-2012*".

**Section 2. DEFINITIONS OF TERMS.** For purposes of these Regulations, the terms herein provided are defined as follows:

1. **Electronic Bureau of Internal Revenue Forms (eBIRForms)** – refers to the two (2) types of electronic services (e-Services) provided by the Bureau relative to the preparation, generation, and submission of tax returns, which are the following:
  - a. Offline eBIRForms Package; and
  - b. Online eBIRForms System.
2. **eBIRForms Software Package (also known as Offline eBIRForms Package)** – is a tax preparation software that allows the taxpayer and Accredited Tax Agent (ATA) to accomplish or fill up tax forms offline. It is an alternative mode of preparing tax returns which deviates from the conventional manual process of filling-up tax returns on pre-printed forms that is highly susceptible to human error. Taxpayers/ATAs can directly encode data,

validate, edit, save, delete, view and print the tax returns. The form package has automatic computations and has the capability to validate information inputted by the taxpayers/ATAs.

3. **Online eBIRForms System** – is a filing infrastructure that accepts tax returns submitted online and automatically computes penalties for tax returns submitted beyond due date. The System creates secured user accounts thru enrollment for use of the online System, and allows ATAs to file on behalf of their clients. The System also has a facility for Tax Software Providers (TSPs) to test and certify the data generated by their tax preparation software (certification is by form). It is capable of accepting returns data filed using certified TSP's tax preparation software.
4. **Accredited Printers** – a duly constituted agents of the BIR in the printing of principal and supplementary receipts/invoices and included in the List of Accredited Printers of Principal and Supplementary Receipts/Invoices published in the BIR website.
5. **Accredited Tax Agents (ATAs)** - are also known as accredited tax practitioners, who are engaged in tax practice included in the List of Accredited Tax Practitioners as published in the BIR website.
6. **Offline** – is a technical term generally used when the user's workstation is not connected to the internet.
7. **Online** – is the most common technical term used wherein the user connects his workstation to the internet to access various information through the worldwide web.
8. **No Payment Returns** – refers to the tax return that is not accompanied by any payment where the same is filed with any authorized BIR receiving office (e.g. breakeven, no transaction, refundable or second installment tax return).

### **Section 3. POLICIES AND GUIDELINES.**

1. eBIRForms shall be available to all Non-eFPS filers with or without internet access. Taxpayers with internet access shall download the eBIRForms Package from the BIR website [www.bir.gov.ph](http://www.bir.gov.ph), while taxpayers without internet shall download the eBIRForms package from the BIR e-lounges.
2. Non-eFPS filers specifically Accredited Tax Agents/Practitioners, Accredited Printers of Principal and Supplementary Receipts/Invoices and One-Time Transaction (ONETT) taxpayers shall mandatorily use the eBIRForms in filing all of their tax returns. They may opt to submit their tax returns manually using the eBIRForms Offline Package at their respective RDOs or electronically through the use of the Online eBIRForms System.
3. The ATAs who are preparing and filing tax returns in behalf of their clients are likewise mandated to use the eBIRForms.
4. Procedures set forth under RMO No. 24-2013 shall be followed and observed.

**Section 4. MANDATORY COVERAGE.** Only those non-eFPS filers are covered by this Regulations:

1. Accredited Tax Agents/Practitioners and all its client-taxpayers;
2. Accredited Printers of Principal and Supplementary Receipts/Invoices;
3. One-Time Transaction (ONETT) taxpayers;
4. Those who shall file a "No Payment" Return;
5. Government-Owned or -Controlled Corporations (GOCCs);
6. Local Government Units (LGUs), except barangays; and