



REMINDER TO ALL TAXPAYERS MANDATED TO FILE AND PAY ELECTRONICALLY



RR 5-2015 imposes the following penalties on taxpayers mandated to e-file but fail to do so:

- *Php 1,000 per return, pursuant to Section 250 of the NIRC of 1997, as amended;*
- *25% of the tax due to be paid, pursuant to Section 248 (A) (2) of the NIRC of 1997, as amended;*
- In addition, non-compliant taxpayers will be included in the priority audit program.



- Taxpayer Account Management Program (TAMP) taxpayers
- Those required to secure the BIR-ICC and BIR-BCC
- National Government Agencies
- Licensed Local Contractors
- Enterprises enjoying fiscal incentives (PEZA, BOI, etc.)
- Top 5,000 Individual Taxpayers
- Corporations with paid-up capital stock of P10 million and above
- Corporations with complete Computerized Accounting System
- Procuring Government Agencies withholding VAT and Percentage taxes
- Government Bidders
- Large Taxpayers
- Top 20,000 Private Corporations
- Insurance companies and stockbrokers

- Accredited tax agents/practitioners and all its client-taxpayers
- Accredited Printers of Principal and Supplementary Receipts/Invoices
- One-Time Transaction (ONETT) taxpayers who are classified as real estate dealers/developers; those who are considered habitually engaged in the sale of real property and regular taxpayers already covered by eBIRForms. Taxpayers who are filing BIR Form Nos. 1706, 1707, 1800, 1801 and 2000-OT (for BIR Form No. 1706 only) are excluded
- Those filing a "No Payment" return
- Government-Owned or -Controlled Corporations
- Local Government Units, except barangays
- Cooperatives registered with National Electrification Administration and Local Water Utilities Administrations

Those enrolling in behalf of their company for either eFPS or eBIRForms must submit an official certificate designating them as authorized representatives as per Sec 52 (A) of the Tax Code.

Individuals are exempt from this requirement.