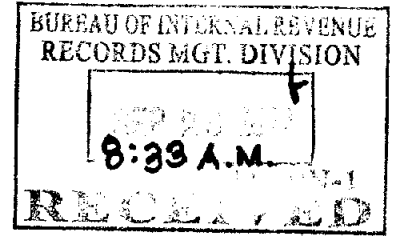




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



September 27, 2022

**REVENUE MEMORANDUM CIRCULAR NO. 131-2022**

**SUBJECT : Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.3**

**TO : All Internal Revenue Officials, Employees and Others Concerned**

This Circular is being issued to announce the availability of **Offline eBIRForms Package Version 7.9.3** that can be downloaded from the following sites:

1. [www.bir.gov.ph](http://www.bir.gov.ph) and
2. [www.knowyourtaxes.ph/ebirforms](http://www.knowyourtaxes.ph/ebirforms)

The new Offline eBIRForms Package has the following modifications:

- A. Additional Alphanumeric Tax Codes (ATCs) in BIR Form No. 0605 to be used by the International Carriers in paying their taxes in reference to Revenue Memorandum Order No. 37-2022, to wit:

<i>Type of Tax</i>	<i>Tax Type</i>	<i>ATC</i>
Income Tax	IT	IC 080
Percentage Tax	PT	PT 041
Documentary Stamp Tax	DS	DS 010

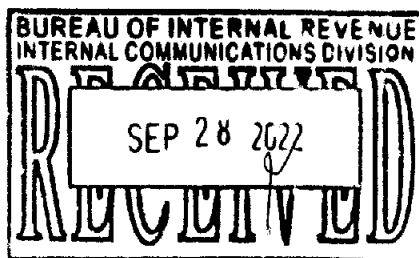
- B. Revised Terms of Service Agreement (TOSA), hereto attached as **Annex A**.
- C. Required official e-mail address of the taxpayer to be provided in the eBIRForms profile page. The email shall be used as an additional mode of serving BIR orders, notices, letters, communications and other processes.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

*Lilia C. Guillermo*  
**LILIA CATRIS GUILLERMO**  
Commissioner of Internal Revenue

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## eBIRForms Terms of Service Agreement

Thank you for using the Offline eBIRForms Package. By accessing and/or using any part of this Package, herein collectively called the "Service", you shall be deemed to have accepted to be legally bound by these Terms of Service.

Please review the following terms carefully. The terms "Bureau", "we", "us" and "our" refer to the Bureau of Internal Revenue or BIR, the legal name of the owner of the Package. The term "you" refers to the taxpayer, tax agent, tax software provider or any user or viewer of our site. The Bureau reserves the right to modify these terms or provide additional terms from time to time. The continued use of the Service following the posting of any changes to the Terms of Service constitutes your acceptance of such changes.

### Description of Service

The Service provides you with the facility to file/submit returns through the Offline eBIRForms Package and pay taxes due thereon through the use of BIR ePayment channels. It also receives returns generated by the third party software and filed by the taxpayer or tax agent.

The Service provides you with the following services:

- downloadable tax preparation software package
- file/submit tax returns,
- access to payment facility to make payments by clicking the ePay icon
- access to the taxpayer's record
- access to tax records of tax agent including client/s who authorized such tax agent for electronic filing
- update user record

### General User's Obligations

#### Filing/Submitting Tax Returns

In filing or submitting tax returns online, you may use the Offline eBIRForms Package.

It is your responsibility to file your return and pay the correct taxes on time, failure to do so may result to the imposition of corresponding penalties (e.g., surcharge and interest) and to civil and criminal liability as provided by law and regulations.

#### Use of Offline eBIRForms Package

The Offline eBIRForms package is for your personal, non-commercial use only. The downloaded software package is used for filling out of tax returns, and there is a facility for its electronic submission. It is designed with automatic population of selected taxpayer information and automatic mathematical computation of tax due based on encoded taxable amounts.

It may be used by accredited tax agents/practitioners enrolled in the system in providing services for their clients who have authorized them to file tax returns on said taxpayers' behalf.

The Service ensures the preservation of data transmitted and includes safeguards against efforts to tamper with, manipulate, alter, or subvert the data. Tampering or any attempt to tamper the Offline eBIRForms package or data will be dealt with in accordance with the applicable laws.

You are responsible for using the Offline eBIRForms package only on computers and/ or other lines that you have permission to use, and you are responsible for all related charges, if applicable, such as cable, ISP, and telephone charges.

You are strictly prohibited from modifying, copying, distributing, transmitting, displaying, performing, reproducing, publishing, licensing, creating derivative works, transferring or selling any information contained in the package, for a fee or otherwise.

## Updates of Offline eBIRForms Package

You are required to download updated Offline eBIRForms package when notified of new versions of the said package.

## Taxpayer's obligations

In consideration of your use of the Service, you undertake to provide true, accurate, current and complete information about yourself or your organization. You shall maintain and update the data to keep it true, accurate, current and complete.

You shall also designate an official e-mail address on the space provided for it in the eBIRForms. This is mandatory. We shall use this e-mail as an additional manner of serving to you BIR orders, notices, letters, communications and other processes. Service through this e-mail shall be presumed valid unless you notify us of any change thereof, by updating your registration information with the Bureau.

Service by email is complete at the time of the electronic transmission of the document (or when available, at the time that the electronic notification of service of the document is sent).

## Security Obligation

You undertake to use the Service in a manner that protects your privacy and the data/information you provide.

You are responsible for the protection of your computer and other electronic device where the Offline eBIRForms Package is installed against viruses, worms or malwares.

## Legal Obligation

The Service provides you various email notifications or confirmation relative to your use of the system.

In filing tax returns using the eBIRForms software package, you may only file your own or your organization's tax returns. You are not allowed to file tax returns of other persons/parties, unless you are an accredited tax agent duly authorized by your client to file such tax returns.

## Payment Obligation

It is your obligation to ensure that payment shall be received by the BIR and be cleared on the BIR account on or before the due dates.

## Accredited Tax Agent's Obligations

In consideration of your use of the Service, you undertake to provide true, accurate, current and complete information about your client/s. You shall maintain and update the data to keep it true, accurate, current and complete.

You shall designate your client's official e-mail address on the space provided for in the Offline eBIRForms Package profile page. This is mandatory. BIR shall use this e-mail as an additional manner of serving to your client the BIR orders, notices, letters, communications and other processes. Service through this e-mail shall be presumed valid unless your client notify us of any change thereof, by updating his/her/its registration information with the Bureau.

Service by email is complete at the time of the electronic transmission of the document (or when available, at the time that the electronic notification of service of the document is sent).

## Security Obligation

You undertake to use the Service in a manner that protects your privacy and the privacy of the taxpayer you are duly authorized to represent and the data/information you provide.

You are responsible for the protection of your computer and other electronic device where the Offline eBIRForms Package is installed against viruses, worms or malwares.

## Legal Obligation

To be able to use the Offline eBIRForms Package as a tax agent of another person/taxpayer, you should have been duly authorized/appointed/designated as the taxpayer's agent, which authority continues to be effective or must not have been revoked.

For purposes of using the Service as a tax agent of another person/taxpayer, you should be an accredited tax agent/practitioner of the BIR pursuant to Revenue Regulations No. 11-2006, as amended by Revenue Regulations No. 4-2010.

The Service provides you various email notifications or confirmation relative to your use of the system.

You shall not upload files other than the tax returns of taxpayers you are duly authorized to represent. Any violation of this condition shall constitute a ground for the Bureau to terminate or suspend your accreditation as a tax agent and refuse current or future use of the Service.

## Payment Obligation

It is your obligation to ensure that payment shall be received by the BIR and be cleared on the BIR account on or before the due dates.

## DISCLAIMER

The BIR is providing the Offline eBIRForms Package as an alternative mode of filing tax returns. The content of the package is provided in an "as is basis" and without any expressed or implied warranties.

The BIR does not warrant that the Service will be uninterrupted; free from inaccuracies, errors, viruses or other harmful components; operate in the configuration or with the hardware or software you use.

The BIR is not liable or responsible for any damages, expenses, costs or loss of any kind (including, but not limited to, any direct, indirect, special, incidental, or consequential damages, financial losses, loss of profits, loss of any data or loss of any opportunity) caused as a result (directly or indirectly) of, or in connection with, your use of the Service (including the downloads and/or use of the services) or reliance on any information, materials, tools, provided in or available from this site.

## Capacity to Accept Terms of Service

By using the Service, you represent that you are of legal age as defined under the Philippine Law, or you are the parent or guardian of the minor herein enrolled, and that you consent to be bound by the terms of this Agreement. If you are the parent or guardian of a minor for whom an account is created, you accept this Agreement on the minor's behalf and are responsible for all the use of the account or Service and are fully able and competent to enter into the terms, conditions, obligations, affirmations, representations, and warranties set forth in these Terms of Service.

Last update: August, 2022