

OCA CIRCULAR NO. 36-2003, March 25, 2003

OCA CIRCULAR NO. 36-2003, March 25, 2003

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/670de1333634/>

TO:

All Officials and Personnel of the Lower Courts (RTC, MetroTC, MTCC, MCTC, MTC, SDC and SCC, including the Office of the Jurisconsult)

Date:

March 25, 2003

SUBJECT :

"Hassle-Free" Method of filing Income Tax Return for Individuals Earning Compensation Income (BIR Form 1700)

The Bureau of Internal Revenue is implementing a "hassle-free" method of filing Income Tax Return. This method of filing considers the employee's Annual Information Return (BIR Form No. 1604CF) as the substitute income tax return filed by an employee since it contains the same information as that found in the income tax return ordinarily filed.

Under "Substituted Filing", an individual taxpayer although required under the law to file his income tax return, will no longer have to personally file his own income tax return but instead the employer's annual information return filed will be considered as the substitute income tax return of the employee.

The following circumstances must be present in order that substituted filing may apply:

- The employee receives purely compensation income during the taxable year;
- The employee receives the income only from one employer in the Philippines during the taxable year;
- The amount of tax due from the employee at the end of the year equals the amount of tax withheld by the employer;
- The employee's spouse also complies with all three (3) conditions stated above;
- The employers files the annual information return (BIR Form No. 1604-CF);
- The employer issues BIR Form No. 2316 (Oct. 2002 ENCS) version to each employee.

The substituted filing is made mandatory under Revenue Regulations 3-2002 for income/compensation earned starting taxable year 2002. Thus, employees who qualify for substituted filing for taxable year 2002 and beyond will no longer file BIR Form 1700 on or before every 15 th of April.

For the information and guidance of all concerned officials and personnel of the Lower Courts.

March 25, 2003 Untitled Document

PRESBITERO J. VELASCO, JR.

Court Administrator

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.