

Tax in a dot

Guidelines for the filing of AITR for the calendar year ended 31 December 2024



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Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



Carlo Navarro

Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com

TAX 2025-19

Guidelines for the filing of AITR for the calendar year ended 31 December 2024

The Bureau of Internal Revenue (BIR) issued the guidelines for the filing of Annual Income Tax Returns (AITR) for the calendar year ended 31 December 2024 and the payment of corresponding taxes due thereon on or before 15 April 2025.

Electronic and manual filing

The filing of AITR for calendar year 2024 shall be done electronically – including AITRs without payment – through any of the available electronic platforms, such as Electronic Filing and Payment System (eFPS), eBIRForms, and Tax Software Providers (TSPs).

Manual filing is allowed only for the following:

1. Individual business taxpayers classified as micro and small using BIR Form No. 1701-MS which can be found on the BIR website;

2. When the BIR issues an Advisory on the unavailability of the abovementioned electronic platforms; or
3. When the Commissioner of Internal Revenue (CIR) or its authorized representative determines that there is justifiable reason for manual filing.

Filing of tax returns for eFPS users

For mandatory filers or users of the eFPS, taxpayers shall file the AITR electronically and pay the taxes due thereon through the eFPS Authorized Agent Banks (AABs) where they are enrolled. BIR Form Nos. 1700, 1701A, 1701, 1702-RT, 1702-EX, and 1702-MX are all available on eFPS.

eBIRForms can be used if filing cannot be made through the eFPS due to the following reasons:

1. Enrollment in BIR-eFPS and eFPS-AAB is still in process;
2. Unavailability of BIR-eFPS covered by an Advisory published on the BIR website; or
3. Unavailability of eFPS-AAB system covered by an Advisory released/published by the AAB.

Filing of tax returns for eBIRForms users

Those who do not use the eFPS shall use eBIRForms when filing the following AITRs electronically through the Offline eBIRForms Package v7.9.4.2:

BIR Form No.	Latest version to be used in eBIRForms
1700	BIR Form No. 1700v2018
1701	BIR Form No. 1701v2018
1701A	BIR Form No. 1701A
1702-RT	BIR Form No. 1702RTv2018C
1702-EX	BIR Form No. 1702EXv2018C
1702-MX	BIR Form No. 1702MXv2018C

Tax Software Providers

Taxpayers may file their tax returns electronically through TSP as listed in Annex B of Revenue Memorandum Circular (RMC) No. 34-2025.

BIR eLounge facility

The BIR eLounge Facility may be used by the following:

1. Senior citizens or persons with disabilities filing their own tax returns;
2. Employees deriving purely compensation income from two or more employers, concurrently or successively at any time during the taxable year; or from a single employer, although income of which has been correctly subjected to withholding tax but whose spouse is not entitled to substituted filing;
3. Employees qualified for substituted filing under Section 2.83.4 of Revenue Regulations No. 2-98, as amended, but opted to file an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc; and
4. Taxpayers without internet facility who need assistance in the electronic filing of their returns.

Taxpayers filing their own returns are given higher priority compared to tax practitioners filing several returns for their clients.

Manual payment of taxes

- Taxes due shall be paid manually through any AAB; or
- In places with no AABs, taxes shall be paid with the Revenue Collection Officer (RCO) at any Revenue District Office (RDO).

Only RCOs assigned in RDO premises shall accept cash payment up to P20,000 or in check regardless of amount, payable to “Bureau of Internal Revenue”. RCOs in municipalities shall not accept payments; they should instead taxpayers to pay at the RDO.

Online payment of taxes

Taxpayers who opt to pay online must file the corresponding AITR online through the Offline eBIRForms Package v7.9.4.2. The Electronic Payment (ePay) Gateways are as follows:

1. Landbank of the Philippines (LBP) Link.BizPortal – for taxpayers who have an ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid card or taxpayers utilizing PESONet facility for depositors of Rizal Commercial Banking Corporation (RCBC), Robinsons Bank, Union Bank, Bank of the Philippine Islands (BPI), Philippine Savings Bank (PSBank), and Asia United Bank (AUB)
2. Development Bank of the Philippines (DBP) PayTax Online – for taxpayers-holders of VISA. MasterCard Credit Card and/or BancNet ATM/Debit Card
3. Union Bank of the Philippines (UBP) Online/The Portal Payment Facilities – for taxpayers who have an account with UBP or InstaPay using UPAY Facility
4. Tax Software Provider (TSP) – Maya (Mobile Application) or MyEG for credit cards or electronic wallets.

Filing of BIR Form No. 1701-MS

Individual business taxpayers classified as micro and small may manually file BIR Form No. 1701-MS as this is not yet on eFPS and eBIRForms. This is downloadable on the BIR website and must be accomplished and filed with any AAB or RDO in three copies using the electronic or computer-generated returns in its original format in Legal/Folio size bond paper. They may opt to file their 2024 AITR electronically using BIR Form Nos. 1701 and 1701A on eFPS and eBIRForms.

If the taxpayer chooses to pay through ePay gateways, the return and proof of payment shall be filed to any RDO.

Required attachments to AITR

The required attachments to the AITR are enumerated below. Only those applicable shall be submitted by the taxpayer.

- Filing Reference Number (ERN) as proof of eFiling on eFPS
- Tax Return Receipt Confirmation as proof of eFiling on eBIRForms
- Proof of Payment/Acknowledgment Receipt of Payment
- Certificate of Independent CPA duly accredited by the BIR
- Unaudited or Audited Financial Statements (AFS)
- Notes to AFS
- Statement of Management Responsibilities (SMR)
- BIR Form No. 2307 – Certificate of Creditable Tax Withheld at Source
- BIR Form No. 1606 – Withholding Tax Remittance Return for Onerous Transfer of Real Property Than Capital Asset
- BIR Form No. 2304 – Certificate of Income Payments not Subjected to Withholding Tax
- BIR Form No. 2316 – Certificate of Compensation Payment / Tax Withheld
- System-generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alphalist of Withholding Taxes (SAWT) through esubmission@bir.gov.ph
- Duly approved tax debit memo
- Proof of foreign tax credits
- Proof of prior year's excess credits

- Proof of other tax credits/payments
- BIR Form No. 1709 – Information return on transactions with related party

Taxpayer/filer	When to submit	Mode of submission
eBIRForms, eFPS, and TSP filers	Within 15 days from the deadline of filing of return In case of late filing, within 15 days from filing	Online submission through eAFS system
Manual filers of 1701-MS	Within 15 days from the deadline of filing of return In case of late filing, within 15 days from filing	Online submission through eAFS system

For electronic filing, there is no need to have it stamped “Received”. Instead, the Filing Reference Number (RFN) or the Tax Return Receipt Confirmation (TRRC) shall serve as proof of filing the AITR. Attachments to the AITR, if any, shall be submitted electronically as well through the eAFS system. The eAFS generated Transaction Reference Number (TRN) or Confirmation Receipt shall serve as proof of submission of attachments by the taxpayer.

Companies that file their AFS through the eAFS system shall attach the system-generated TRN/Confirmation Receipt in lieu of the manual stamp per Memorandum Circular No. 1 Series of 2025 of the Securities and Exchange Commission.

Manual submission of the attachments to the Large Taxpayers Office/Division or RDO or to the RCO shall be allowed if the system is unavailable as supported by a duly released advisory. Attachments shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position, and Income Statement or Statement of Comprehensive Income.

Please see attached Revenue Memorandum Circular (RMC) No. 34-2025, along with its annexes, for your reference.

Get in touch

Should you have any comments or questions, please contact our Tax & Legal Partners:



Carlo Navarro
Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com





Senen Quizon
Business Tax Leader
smquizon@deloitte.com



Ronald Bernas
Legal Leader
rbernas@deloitte.com



Walter Abela Jr.
Partner
wabela@deloitte.com



Romel Curiba
Partner
rcuriba@deloitte.com



Elaine de Guzman
Partner
eedeguzman@deloitte.com



Mary Rose Pascual
Partner
marpascual@deloitte.com

Transfer Pricing



Daniel Laoh
Transfer Pricing Leader
dlaoh@deloitte.com



Alvin Saldaña
GES Leader
asaldana@deloitte.com

Global Employer Services (GES)

Business Process Solutions (BPS)



Imelda Lapres
BPS Leader
itapay@deloitte.com



Charisse Siao
Partner
csiao@deloitte.com

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