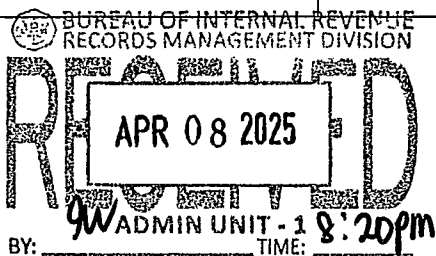


SUMMARY GUIDELINES IN THE FILING OF ANNUAL INCOME TAX RETURN AND PAYMENT OF TAXES DUE

TAXPAYER/FILER	BIR FORM NO.	FILING INSTRUCTIONS	PAYMENT INSTRUCTIONS
Individuals earning purely compensation whose income tax has been correctly withheld (tax due equals tax withheld)	1700 January 2018 (ENCS)	Employees qualified for substituted filing are not required to file the Annual Income Tax Return (AITR).	
Individuals Classified as Micro or Small Taxpayers	1701-MS August 2024	<p>Individual business taxpayers classified as Micro and Small may be allowed to manually file the BIR Form No. 1701-MS since it is not yet available in the eFPS and eBIRForms. Said taxpayers shall download the BIR Form No. 1701-MS from the BIR website, accomplish the return and file with any AAB or RDO in three (3) copies using the electronic or computer-generated returns in its original format and in Legal/Folio size bond paper.</p> <p>However, taxpayers classified as Micro and Small may opt to electronically file their 2024 AITR but shall be required to use the available forms in the eFPS and eBIRForms. (BIR Form No. 1701 and BIR Form No. 1701A)</p> <p>In the event the taxpayer opted to pay through BIR ePay gateways, the return together with the proof of payment shall be filed to any RDO.</p>	<p>a.) Manual Payment</p> <ul style="list-style-type: none"> Pay at ANY Authorized Agent Bank (AAB); or In places where there are no AABs, the tax due shall be paid with the Revenue Collection Officer (RCO) in any RDO. Only RCOs assigned in the RDO premise shall accept cash payment up to P20,000.00 or in check regardless of amount, payable to "Bureau of Internal Revenue". <p>b.) Electronic Payment (ePay) Gateways. **</p> <ul style="list-style-type: none"> Landbank of the Philippines (LBP) Link.BizPortal - for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid card or taxpayer 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); or Development Bank of the Philippine (DBP) PayTax Online - for taxpayers-holders of VISA/ MasterCard Credit Card and/or BancNet ATM/ Debit Card; or Union Bank of the Philippines (UBP) Online/The Portal Payment Facilities - for taxpayers who have an account with UBP or InstaPay using UPAY Facility (for individual Non-Account holder of Union Bank); or Tax Software Provider (TSP) – Maya (Mobile Application) or MyEG [using credit cards or electronic wallets (e-wallets) such as GCash, Maya, GrabPay or ShopeePay].
Individuals earning purely compensation with two or more employers	1700 January 2018 (ENCS)	<p>➤ eBIRForms Filers/Users – use the latest Offline eBIRForms Package in filling out the return. The package can be downloaded from the BIR website, and if:</p> <p>a) With tax due/payment – after accomplishing the return, submit the return online and print (in folio/legal size bond paper) the return (in 3 copies) and the Tax Return Receipt Confirmation received via email. File the return</p>	<p>For eBIRForms Filers</p> <p>c.) Manual Payment</p> <ul style="list-style-type: none"> Pay at ANY Authorized Agent Bank (AAB); or In places where there are no AABs, the tax due shall be paid with the Revenue Collection Officer (RCO) in any RDO. Only RCOs assigned in the RDO premise shall
Non-Resident Alien not engaged in business or trade in the Philippines but receiving income from sources within the Philippines	1700 January 2018 (ENCS)		

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISIONRECEIVED
APR 08 2025BY: ADMIN UNIT - 1 TIME: 8:20 PM

TAXPAYER/FILER	BIR FORM NO.	FILING INSTRUCTIONS	PAYMENT INSTRUCTIONS																
Individuals with business/practice of profession income ONLY and the method of deduction used is itemized deduction	1701 January 2018 (ENCS)	<p>with ANY Authorized Agent Bank (AAB) or to the Revenue Collection Officer (RCO) of ANY Revenue District Office (RDO).</p> <p>b) Without tax due/payment – file the “No Payment” return electronically thru the Offline eBIRForms Package by submitting the return online.</p> <table><tr><th>BIR Form No.</th><th>Latest Version to be Used in eBIRForms</th></tr><tr><td>1700</td><td>BIR Form No. 1700v2018</td></tr><tr><td>1701</td><td>BIR Form No. 1701v2018</td></tr><tr><td>1701A</td><td>BIR Form No. 1701A</td></tr><tr><td>1701-MS</td><td>BIR Form No. 1701-MS</td></tr><tr><td>1702-RT</td><td>BIR Form No. 1702RTv2018C</td></tr><tr><td>1702-EX</td><td>BIR Form No. 1702EXv2018C</td></tr><tr><td>1702-MX</td><td>BIR Form No. 1702MXv2018C</td></tr></table> <p>➤ Electronic Filing and Payment System (eFPS) Filers/Users:</p> <p>a) BIR Form Nos. 1700, 1701 and 1701A - with or without tax due/ payment ❖ Shall file in eFPS and pay thru the eFPS-AAB.</p> <p>b) BIR Form Nos. 1702-RT, 1702-EX, and 1702-MX - with or without tax due/payment ❖ Shall file in eFPS and pay thru the eFPS-AAB.</p>	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	1701-MS	BIR Form No. 1701-MS	1702-RT	BIR Form No. 1702RTv2018C	1702-EX	BIR Form No. 1702EXv2018C	1702-MX	BIR Form No. 1702MXv2018C	accept cash payment up to P20,000.00 or in check regardless of amount, payable to “Bureau of Internal Revenue”.
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																		
1701-MS	BIR Form No. 1701-MS																		
1702-RT	BIR Form No. 1702RTv2018C																		
1702-EX	BIR Form No. 1702EXv2018C																		
1702-MX	BIR Form No. 1702MXv2018C																		
Individuals with business/practice of profession income and at the same time with compensation income (mixed income earner)	1701 January 2018 (ENCS)		d.) Electronic Payment (ePay) Gateways. ** ▪ Landbank of the Philippines (LBP) Link.BizPortal - for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid card or taxpayer 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); or																
Estates engaged in trade or business	1701 January 2018 (ENCS)	▪ Development Bank of the Philippine (DBP) PayTax Online - for taxpayers-holders of VISA/ MasterCard Credit Card and/or BancNet ATM/ Debit Card; or																	
Trusts engaged in trade or business	1701 January 2018 (ENCS)	▪ Union Bank of the Philippines (UBP) Online/The Portal Payment Facilities - for taxpayers who have an account with UBP or InstaPay using UPAY Facility (for individual Non-Account holder of Union Bank); or																	
Individuals with business/ practice of profession income ONLY and the method of deduction used is optional standard deduction (OSD)	1701A January 2018	▪ Tax Software Provider (TSP) – Maya (Mobile Application) or MyEG [using credit cards or electronic wallets (e-wallets) such as GCash, Maya, GrabPay or ShopeePay].																	
Individuals with business/ practice of profession income ONLY and opted to avail of 8% flat income tax rate	1701A January 2018	For eFPS Filers – ePay through the eFPS-AAB Online Payment Facility																	
Corporations, Partnerships and other Non-Individuals that are subject only to regular income tax rate of 25% or 20%	1702-RT January 2018 (ENCS)	* RCO may accept cash payment not exceeding P 20,000 or in check regardless of amount, payable to “Bureau of Internal Revenue”.																	
Corporations, Partnerships and other Non-Individuals that are exempt from income tax or subject to 0% (e.g. PEZA registered business with ITH, BOI registered business with ITH, GPP, cooperatives, etc.)	1702-EX January 2018 (ENCS) v.2	** Taxpayers who shall pay their tax due online using the ePayment Gateways must file the corresponding Annual Income Tax Return (AITR) online through the latest version of Offline eBIRForms Package.																	
Corporations, Partnerships and other Non-Individuals that are subject to Special Rate of 5% or 2%, etc. (with or without Regular IT Rate of 25%/20% and/or Exempt or 0%)	1702-MX January 2018 (ENCS)																		



SUBMISSION OF REQUIRED ATTACHMENTS:			
TAXPAYER/FILER	WHEN TO SUBMIT	MODE OF SUBMISSION	ATTACHMENTS <i>(only those applicable to the respective taxpayer)</i>
eBIRForms, eFPS and TSP Filers	<ul style="list-style-type: none"> ➤ Within fifteen (15) days from the date of electronic filing or the deadline of filing of the return whichever comes later ➤ In case of late filing, within fifteen (15) days from filing 	<ul style="list-style-type: none"> ➤ Online submission thru Electronic Audited Financial Statements (eAFS) System. 	<ul style="list-style-type: none"> • Filing Reference Number (FRN) as proof of eFiling in the eFPS (for eFPS Users/Filers) • Tax Return Receipt Confirmation as proof of eFiling in the eBIRForms (for eBIRForms Users/Filers) • Proof of Payment/Acknowledgement 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 Other Than Capital Asset • BIR Form No. 2304 – Certificate of Income Payments not Subjected to Withholding Tax • System generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alphabetical List of Withholding Taxes (SAWT) thru 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 <p>NOTES:</p> <ul style="list-style-type: none"> ➤ Since the AITR will be filed electronically, there is no need to have it stamped "Received". Instead, the Filing Reference Number (FRN) or the Tax Return Receipt Confirmation (TRRC) shall serve as proof of filing such AITR. ➤ The attachments to the AITRs, if there's any, shall be submitted electronically using the Electronic Audited Financial Statements (eAFS) System. The eAFS generated Transaction Reference Number (TRN)/ Confirmation Receipt shall serve as proof of submission by the taxpayer of the attachments to the BIR. ➤ Companies which filed their AFS through the BIR eAFS System, shall attached the system-generated TRN/Confirmation Receipt issued by the BIR, in lieu of the manual "Received" stamp per Memorandum Circular No. 1 Series of 2025 (MC No. 1 S.2025) of Securities and Exchange Commission (SEC). ➤ Manual submission of the attachments to the Large Taxpayers Office/Division or RDO or to the RCO, shall be allowed in case of system unavailability with 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/Statement of Comprehensive Income.

