REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Bringing in Revenues for Nation-building

BAGONG PILIPINAS

MAR 16 2026

REVENUE MEMORANDUM CIRCULAR NO. 020-2026

SUBJECT : **Guidelines in the Filing of Annual Income Tax Returns and Payment of Corresponding Taxes Due Thereon for Calendar Year 2025**

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

In accordance with the implementing provision of Republic Act No. 11976 also known as "Ease of Paying Taxes (EOPT) Act" under Section 3 of Revenue Regulations (RR) No. 4-2024, this Circular is being issued to ensure an efficient and convenient process for the taxpaying public and reiterate the use of available Bureau of Internal Revenue (BIR) electronic platforms for the filing of Annual Income Tax Return (AITR) and the payment of corresponding taxes due thereon, for the **Calendar Year ending December 31, 2025**, **on or before April 15, 2026**.

I. FILING OF TAX RETURNS

Taxpayers are reminded of the existing procedures for the electronic filing of tax returns through the following **BIR electronic filing platforms** :

1. **Electronic Filing and Payment System (eFPS)** - for taxpayers mandated to use the system or voluntarily opted to enroll shall file the AITR electronically and pay the taxes due thereon through the eFPS-Authorized Agent Banks (AABs) where they are enrolled. The AITRs available in the eFPS are BIR Form Nos. 1700, 1701, 1701A, 1702RT, 1702-EX, and 1702-MX; or

2. **Offline eBIRForms Package** - for non-eFPS taxpayers, including those filing "No Payment" returns shall use the eBIRForms in filing their AITR electronically through the **Offline eBIRForms Package v7.9.5**. The AITRs available are the following:

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

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3. **Tax Software Providers (TSPs) certified by BIR** - for specific returns. For the list of TSPs and the certified BIR forms, please refer to ***Annex "A".***

Taxpayers submitting their tax returns through the Offline eBIRForms Package are advised to capture a screenshot of the pop-up message indicating that a system-generated email confirmation has been sent to the taxpayer's registered email address. The screenshot shall serve as proof of filing and successful submission of the tax return, which may be presented to the AAB when paying the corresponding tax due, particularly in cases where there is a delay in the receipt of the official email confirmation that the return has been successfully filed.

Manual filing shall only be allowed under the following instances:

- When there is a BIR-issued Advisory on the unavailability of the said electronic filing platforms ; or
- When there is justifiable reason as may be determined by the Commissioner of the Internal Revenue or his authorized representative; or
- When the tax return is still unavailable in any of the aforementioned electronic filing platforms.

Taxpayers mandated to use eFPS shall use the eBIRForms facility for them to be able to comply with the electronic filing of tax returns in case filing cannot be made through the eFPS due to the following reasons:

1. Enrollment in BIR-eFPS and eFPS-AAB is still in process; or
2. The enhanced form is not yet available in the eFPS; or
3. Unavailability of BIR-eFPS covered by an Advisory published in the BIR Website (www.bir.gov.ph); or
4. Unavailability of eFPS-AAB system covered by an Advisory released/ published by the AAB.

II. USE OF BIR eLOUNGE FACILITY

The BIR eLounge facility of the Revenue District Offices (RDO) shall be available to all taxpayers who need assistance in the electronic filing of their tax returns and payment of corresponding tax dues. However, priority shall be given to the following sectors:

1. Senior Citizen or Persons with Disabilities in filing their own tax returns;

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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 the 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 Sec. 2.83.4 of RR 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 needs assistance in the electronic filing of their tax returns.

Priority should be given to taxpayers filing their own tax returns over tax practitioners who are filing several returns for their clients. Bookkeepers/ accountants/tax practitioners/tax agents and taxpayers are allowed to use the eLounge for a maximum of three (3) transactions only per day and not exceeding one (1) hour, whichever is shorter, pursuant to Revenue Memorandum Order No. 39-2024.

To ensure full utilization of the BIR eLounge Facility in the RDOs, revenue personnel assigned to assist shall accommodate taxpayers who are already within the premises of the RDOs on or before the 5:00 PM official working hour, regardless of jurisdiction, and shall continue to assist them until the completion of the filing of their 2025 AITRs using the eBIRForms or eFPS, and the submission of the required attachments using the Electronic Audited Financial Statements (eAFS) system.

III. PAYMENT OF TAXES

Consistent with existing regulations, payment of corresponding taxes due must be settled electronically in any of the following available electronic payment platforms:

1. **Electronic Filing and Payment System (eFPS)** - for taxpayers mandated to use the system or voluntarily opt to enroll;

2. **Electronic Payment (ePayment) Gateways such as**:

   - **Land Bank of the Philippines' (LBP) Link.Biz Portal** – for taxpayers who have ATM account/s with LBP and/or holders of BancNet ATM/Debit/Prepaid Card or taxpayer utilizing PESONet facility for depositors of Asia United Bank, Bank of the Philippine Islands, Philippine Savings Bank, Rizal Commercial Banking Corporation, Robinsons Bank and UnionBank of the Philippines;

   - **UnionBank 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 UnionBank); or

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- **Development Bank of the Philippines (DBP) PayTax Online** – for taxpayers-holders of VISA/MasterCard Credit Card and/or BancNet ATM/Debit Card, Tax Software Provider (TSP) or through its partner TSPs, namely:

  a. **MyEG** (using credit card or electronic wallets such as GCash, Maya, GrabPay or ShopeePay); and

  b. **MAYA** (Mobile application).

Attached herein are the Guidelines in the Payment of Corresponding Taxes Due through BIR ePay Services or ***Annex "B"***, for easy reference.

Likewise, taxpayers mandated to use eFPS but are not yet enrolled in eFPS and in any eFPS-AABs shall pay the corresponding taxes electronically through any ePay facilities or manually through any Authorized Agent Banks (AABs), until their enrolment in the eFPS and eFPS-AABs has been approved.

Furthermore, tax payments may also be made manually through **over-the-counter** with any **AABs** under the following instances:

- When the taxpayer electronically filed the tax return using the eBIRForms; or
- When the enrolment of a mandated eFPS user in the eFPS-AAB is still in process; or
- When the BIR-EFPS and/or eFPS-AAB system is unavailable.

IV. GUIDELINES IN THE FILING OF BIR FORM NOS. 1701-MS, 1701 AND 1701A

In response to the inquiries raised by micro and small taxpayers regarding the filing of their AITRs, the following guidelines are hereby issued to clarify the applicable procedures and provide guidance in the filing of BIR Form Nos. 1701-MS, 1701, and 1701A. Attached herewith is the Frequently Asked Questions marked as Annex "C" for Micro and Small Taxpayers on Filing their 2025 AITR.

1. Individual business taxpayers classified as Micro or Small may file any of the prescribed AITR for individuals, regardless of the form type indicated in their Certificate of Registration (COR) – BIR Form No. 2303.

BIR Form No.	Manner of Filing	Manner of Payment
1. 1701-MS	Manual ▪ If with Tax Payable - to ANY AAB	▪ Manual payment through over-the-counter of ANY AAB

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BIR Form No.	Manner of Filing	Manner of Payment
	▪ If without Tax Payable – to ANY RDO	▪ Online payment specified in Section III of this Circular. Provided, that the AITR must be filed to ANY RDO together with the proof of payment of the taxes due thereon
2. 1701A	Electronic via Offline eBIRForms Packagev7.9.5 or eFPS	Online Payment - ▪ *eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular ▪ *eFPS Users/Filers* - eFPS-AAB where the taxpayer is enrolled
3. 1701	Electronic via Offline eBIRForms Packagev7.9.5 or eFPS	Online Payment - ▪ *eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular ▪ *eFPS Users/Filers* - eFPS-AAB where the taxpayer is enrolled

2. BIR Form No. 1701-MS is not yet available in the eFPS and Offline eBIRForms Package. Hence, individual taxpayers classified as Micro and Small who opted to use and file the return manually shall:

   a. Download and accomplish the fillable BIR Form No. 1701-MS from the BIR website and print three (3) copies in legal or folio size bond paper; or

   b. Request three (3) copies of BIR Form No. 1701-MS at any RDO and accomplish the return manually.

3. Taxpayers classified as Micro and Small may opt to electronically file their 2025 AITR using BIR Form No. 1701 or BIR Form No. 1701A available in the eFPS and eBIRForms, whichever is applicable. Micro and Small taxpayers who already electronically filed their AITR using BIR Form Nos. 1701 and 1701A and paid their taxes due thereon, are no longer required to file the BIR Form No. 1701-MS manually.

4. Taxpayers classified as Medium or Large shall file electronically the AITR using BIR Form No. 1701 or 1701A, whichever is applicable.

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5. In cases where Micro and Small taxpayers opt to file electronically using BIR Form No. 1701 or 1701A, they may accomplish only the minimum required fields, consistent with the information required in BIR Form No. 1701-MS, in order to simplify the filing of the AITR.

   Attached herewith as ***Annex "D"*** is the Minimum Required Information in the Filing of the AITR for Micro and Small Taxpayers Using BIR Form Nos. 1701 or 1701A.

6. If the COR of the Micro and Small taxpayers reflects only the form "1701/1701A", they are not required to update or change their COR to include the BIR form type 1701-MS or to reflect "1701/1701A/1701MS".

V. SUBMISSION OF ATTACHMENTS TO FILED RETURNS

The stamping of the AITR or to have them stamped "Received" is not required. Instead, the Filing Reference Number (FRN) or the Tax Return Receipt Confirmation (TRRC) shall serve as proof of filing such AITR.

The attachment/s to the AITR, if there is/are any, shall be submitted electronically using the Electronic Audited Financial Statement (eAFS)/Submission Facility. The eAFS-generated Transaction Reference Number (TRN)/ Confirmation Receipt shall serve as proof of submission by the taxpayer of the attachments to the BIR.

In case of unavailability of said facilities as announced by BIR, the attachments can be submitted manually to the BIR district office that has jurisdiction over the taxpayer.

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The required attachments to the AITR are as follows:

- FRN as proof of eFiling in eFPS;
- TRRC as proof of eFiling in eBIRForms;
- 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 (Including Taxable and Exempt);
- 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) thru esubmission@bir.gov.ph;
- Duly approved Tax Debit Memo;

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- Proof of Foreign Tax Credits;
- Proof of Prior Year's Excess Credits;
- Proof of Other Tax Credits/Payments; and
- BIR Form No. 1709 – Information Return on Transactions with Related Party.

Only those **applicable attachments** mentioned above shall be submitted by the concerned taxpayers, to wit:

Taxpayer/Filer	When to submit	Mode of Submission
eBIRForms, eFPS, and TSP Filers	▪ Within fifteen (15) days from the deadline of filing of return. ▪ In case of late filing, within 15 days from filing.	▪ Online submission through eAFS sytem
Manual Filers of 1701-MS	▪ Within fifteen (15) days from the deadline of filing of return. ▪ In case of late filing, within 15 days from filing.	▪ Online submission through eAFS system

Companies who filed their AFS through the BIR eAFS system shall attach the system-generated TRN/Confirmation Receipt which contains a PDF document issued by the eafs@bir.gov.ph confirming successful upload and contains the Company Name, TIN, Taxable Year, and files name submitted, in lieu of the manual "Received" stamp per Section 4(1) of Memorandum Circular No. 9 Series of 2026 of the Securities and Exchange Commission (SEC).

Manual submission of the attachments to the Large Taxpayers Office/Division or RDO, 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.

VI. PENALTIES

No penalty shall be imposed for wrong venue and no penalty shall be imposed to the individual business taxpayers classified as Micro and Small for the following instances:

1. Those who already filed 1701 or 1701A using Offline eBIRForms Package, eFPS or authorized eTSPs; and

2. Those who filed and pay manually using BIR Form No. 1701-MS.

All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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