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

April 10, 2018

REVENUE MEMORANDUM CIRCULAR NO. 24-2018

SUBJECT : Guidelines in the Filing, Receiving and Processing of 2017 Income Tax Returns including its Attachments

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, this Circular is being issued to prescribe the UPDATED guidelines in the filing, receiving and processing of 2017 Income Tax Returns including its attachments, due on or before April 16, 2018 (since April 15, 2018 falls on a Sunday) or on or before the 15th day of the fourth month following the close of the taxpayer's taxable year (taxpayers covered by fiscal year), as well as to finally clarify the previously issued advisories on the matter.

I. Manner of Filing of Returns. Taxpayers who are mandated to use eBIRForms/eFPS **(Annex "A")** under existing issuances, and those who opted to file manually, shall file and pay strictly in accordance with the following guidelines:

Manner of Filing	**Where to File and Pay**	**Required Attachments**	
		Where to Submit	**When to Submit**
A. With Payment			
1. Manual Filing Forms are available thru the following: (a) RDO – for the BIR official printed forms; (b) BIR website – for the downloadable forms printed in A4 size bond paper; or (c) Computer-generated income tax return forms printed in A4 size bond paper from eBIRForms Facility	▪ Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; ▪ In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO; **Note:** All RDOs and AABs should accept BIR official printed forms or photocopied or electronic/ computer-	▪ AAB ▪ RDO	Upon filing

	generated income tax returns, in lieu of the officially printed forms, provided that the said forms are originally filled out and signed by the taxpayer or his/her/its duly authorized representative.		
2. eFPS Facility	▪ File and pay directly using eFPS facility, for income tax returns available in the eFPS facility; ▪ eBIRForms System, for filing of income tax returns not available in the eFPS facility and submit and pay using eFPS facility; or ▪ File the income tax returns thru the eFPS facility and pay thru the PhilPass facility of the Bangko Sentral ng Pilipinas, for banks availing the said payment payment facility.	Concerned Large Taxpayer Division (LTD)/RDO	Within fifteen (15) days from the deadline of filing, or date of electronic filing of the return, whichever comes later
3. eBIRForms System	Electronically file using eBIRForms Package and pay to any of the following: ▪ Authorized Agent Bank (AAB) located within the territorial jurisdiction of the RDO where the taxpayer is registered; ▪ In places where there are no AABs, the return shall be filed and the tax shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO;	▪ AAB ▪ RDO	Within fifteen (15) days from the deadline of filing, or date of electronic filing of the return, whichever comes later

	▪ For electronic payment using the following facilities: ✓ GCash Mobile Payment ✓ Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit Card ✓ DBP Tax Online, for holders of Visa Master/Credit Card and/or Bancnet ATM/Debit	▪ RDO	
B. No Payment Returns			
1. eFPS Facility	▪ File directly using eFPS facility, for income tax returns available in the eFPS facility; or ▪ eBIRForms System, for filing of income tax returns not available in the eFPS facility.	Concerned Large Taxpayer Division (LTD)/RDO	Within fifteen (15) days from the deadline of filing, or date of electronic filing of the return, whichever comes later
2. eBIRForms System	Electronically file using eBIRForms Package	▪ RDO	Within fifteen (15) days from the deadline of filing, or date of electronic filing of the return, whichever comes later

However, in case of unavailability of both the eFPS and eBIRForms System, thru a Advisory duly issued and posted in the Bureau's website, the following guidelines shall be strictly observed by the mandated users of these systems:

Type of Taxpayers	Where to File and Pay	Required Attachments	
		Where to Submit	When to Submit
With Payment Returns			
Non-Large Taxpayers Service (LTS) registered taxpayers mandated to use the facilities of eFPS and eBIRForms	▪ Authorized Agent Bank (AAB) located within the territorial jurisdiction of the RDO where the taxpayer is registered;	▪ AAB	Within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later
	▪ In places where there are no AABs, the return shall be filed and the tax shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO;	▪ RDO	
	▪ If tax payment will be made thru the following electronic facilities: ✓ GCash Mobile Payment ✓ Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit Card ✓ Development Bank of the Philippines (DBP) Tax Online, for holders of Visa Master/Credit Card and/or Bancnet ATM/Debit Card the income tax return shall be filed with the RDO where the taxpayer is duly registered, together of a copy of documentary proof payment generated by the above facilities.	▪ RDO	-do- -do-
For LTS-registered taxpayers	The income tax return shall be filed and the tax due shall be paid with any branch of LBP and DBP nearest to the LTS-registered taxpayer's Head Office	Concerned LTS Office where the taxpayer is duly registered	Upon filing
With No Payment Returns			
For both non-LTS and LTS-registered taxpayers	The income tax return shall be filed with the LTS Office /RDO where the concerned taxpayer is duly registered	Concerned LTS Office/RDO where the taxpayer is duly registered	Upon filing

Provided, further, that in case of unavailability of ONLY the eFPS facility, all taxpayers mandated to use the facilities of eFPS and eBIRForm shall file their returns thru the eBIRForm facility, print the submitted income tax returns in three (3) copies for purposes of payment of the income tax due thru the appropriate payment channels described above. Finally, should the eFPS and/or eBIRForm System shall be subsequently available, thru an Advisory posted in the Bureau's website, all the mandated users shall re-submit their manually filed returns with the eFPS or eBIRForm System, as the case may be, within five (5) days from the issuance of the said Advisory. On the other hand, all concerned RDOs retrieving the manually filed returns from the AABs shall ensure that no double encoding/uploading of information of filed returns with the Integrated Tax Returns (ITS) and/or electronic Tax Information System (eTIS).

Considering that the LTS tax collections consist the most significant share in the total tax collections of this Bureau, all concerned RDOs shall prioritize the retrieval of the physical copies of the ITRs and Batch Control Sheets from the LBP and DBP branches pertinent to income tax collections from the LTS-registered taxpayers and transmit the same to the concerned LTS Office within ten (10) days from the date of retrieval. Moreover, the pertinent provisions of Revenue Memorandum Order No. 36-2016 on the transfer in-transfer procedures for the proper crediting of the income taxes collected from these LTS-registered taxpayers shall likewise be given preference.

II. Optional Manual Filing of "No Payment Returns". The following individuals may file manually "No Payment Returns" with the RDO where they are registered using officially printed forms/photocopied or electronic/computer-generated returns:

(1) Senior Citizen (SC) or Persons with Disabilities (PWDs) filing **for their own** return;

(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 RR 2-98 Sec. 2.83.4, as amended, but opted to file for an ITR and are filing for purposes of promotion, loans, scholarship, foreign travel requirements, etc.

III. Printed Copy of e-Filed Tax Returns. Taxpayers who have electronically filed and/or paid ITRs using eBIRForms or eFPS **without any attachments required, need not submit printed copy** of e-Filed tax returns to the concerned LTS Office/RDO.

IV. Required Attachments. The required attachments (**Annexes "B1 to B5"**) and accompanying schedules shall be submitted to the concerned LTS Offices/RDOs, or AABs located within the territorial jurisdiction of the concerned LTS Offices/RDOs where the taxpayer is registered, as the case may be.

Taxpayers who have electronically filed shall also submit a copy of electronically filed ITR with Filing Reference Number (FRN) thru eFPS facility or an email Tax Return Receipt Confirmation and a copy of electronically filed ITR thru eBIRForms facility, together with the required attachments within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later.

The Summary Alphalist of Withholding Tax (SAWT) using the Data Entry Module of the BIR shall be emailed to esubmission@bir.gov.ph, if applicable.

V. **Receiving and Stamping.** RDOs, concerned LTS Offices and all AABs shall receive the income tax returns by stamping the official receiving seal on the space provided for in the three (3) copies of the returns, whether or not the taxpayer is under the jurisdiction of a regional office with Document Processing Division (DPD). Any copies of the return in excess of 3 copies shall not be stamped "RECEIVED" by the RDO, LTD and AAB. However, in the case of corporations and other juridical persons, there shall be stamped "RECEIVED" in at least two (2) extra copies of the Audited Financial Statements (AFS) for filing with the Securities and Exchange Commission (SEC).

The attached AFS to the ITR shall be stamped received only on the page of the Audit Certificate, the Statement of Financial Position, the Statement of Comprehensive Income and/or its equivalent and Statement of Management's Responsibility. The other pages of the financial statements and its attachments need not anymore be stamped received.

VI. **Supplemental Information.** The disclosure of Supplemental Information under BIR Form Nos. 1700 and 1701 is **OPTIONAL** on the part of the individual taxpayer filing ITR covering and starting with calendar year 2017 due for filing on or before April 16, 2018.

All other circulars and revenue issuances inconsistent herewith are hereby amended, modified or revoked accordingly. All internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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