REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

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RECORDS MGT. DIVISION

April 8, 2024

REVENUE MEMORANDUM CIRCULAR NO. 51-2024

SUBJECT : **Guidelines in the Filing of Annual Income Tax Returns and Payment of Taxes Due Thereon for Calendar Year 2023**

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

This Circular is being issued to prescribe the guidelines in the filing of the Annual Income Tax Return (AITR) for the Calendar Year ending December 31, 2023, and payment of corresponding taxes due thereon **on or before April 15, 2024.**

The filing of the **AITR for Calendar Year 2023 shall be done electronically** in any of the available BIR electronic platforms (Electronic Filing and Payment System (eFPS) or eBIRForms). However, in case of unavailability/inaccessibility of the electronic platforms, manual filing of the AITR may be allowed.

For payment of income tax due, it shall be made either electronically in any of the available electronic payment (ePay) gateways or manually to any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of any Revenue District Office (RDO).

All individual taxpayers, regardless of classification, shall use the existing version of BIR Form Nos. 1701 or 1701A, whichever is applicable, in the filing of their 2023 AITR. The two-page return provided under Republic Act (R.A.) No. 11976 [Ease of Paying Taxes (EOPT)] Act shall be used in the filing of the 2024 AITR, which is due next year (on or before April 15, 2025).

The Guidelines in the filing of the AITR for the Calendar Year 2023 and the payment of taxes due thereon are as follows:

I. Filing of Tax Returns

A. Electronic Filing and Payment System (eFPS) Filers/Users

Taxpayers mandated to use the eFPS 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, 1701A, 1701, 1702RT and 1702-EX. BIR Form No. 1702-MX is not yet available in the eFPS and filers of this return shall file through the Offline eBIRForms Package v7.9.4.2 and pay the taxes due, if any, in the

eFPS-AABs facility using BIR Form No. 0605. The tax type to be used is Income Tax (IT) and the Alphanumeric Tax Code (ATC) is MC 200 – Miscellaneous Tax.

Likewise, the said taxpayers shall use the eBIRForms facility in the filing of their AITR 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;
2. The enhanced form is not yet available in the eFPS;
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.

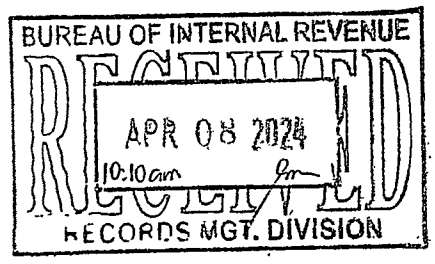
B. eBIRForms Filers/Users

Non-eFPS taxpayers shall use the eBIRForms in filing their AITR electronically through the Offline eBIRForms Package v7.9.4.2. All AITRs are available, to wit:

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

Taxpayers who already filed the AITR through the eBIRForms shall no longer be required to file or refile the return in the eFPS.

For electronically-filed AITRs without any required attachment, the printed copy of the e-filed tax returns need not be submitted to the Large Taxpayers Office/Revenue District Office (RDO). The generated Filing Reference Number (FRN) from the eFPS or the Tax Return Receipt Confirmation from eBIRForms will serve as sufficient proof of filing of returns.



II. Payment of Taxes

A. Manual Payment

- Through 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) under ANY RDO. ***RCO may accept cash payment up to P20,000.00 only or in check regardless of amount, payable to "Bureau of Internal Revenue".***

B. Online Payment through Electronic Payment (ePay) Gateways

- **Landbank of the Philippines (LBP) Link.BizPortal -** for taxpayers who have Landbank/OFBank ATM Card or for taxpayers utilizing PCHC PayGate or PESONet facility [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]; or

- **Development Bank of the Philippines' (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

- Thru Tax Software Provider (TSP) - **Maya or MyEG.**

Taxpayers who shall pay their tax due online using the ePayment Gateways must file the corresponding AITR online through the Offline eBIRForms Package v7.9.4.2.

"No Payment AITRs" shall be filed electronically through the eBIRForms. However, the following taxpayers may manually file their "No Payment AITRs" with the RDO in three (3) copies using the electronic or computer-generated returns or photocopied returns in its original format and in Legal/Folio size bond paper:

1. Senior Citizen (SC) or Person's with Disabilities (PWDs) filing their own 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 the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing; and

3. Employees qualified for substituted filing under Sec. 2.83.4 of Revenue Regulations No. 2-98, as amended, but opted to file for an ITR and are filing for purposes of promotions, loans, scholarships, foreign travel requirements, etc.

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III. Required Attachments

The required attachments to the AITR are as follows:

- Filing Reference Number (FRN) as proof of eFiling in eFPS;
- Tax Return Receipt Confirmation 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. 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;
- 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 and eFPS Filers	▪ 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	▪ Online submission through Electronic Audited Financial Statements (eAFS); or ▫ Manual submission to the Large Taxpayers Office/ Division or RDO or to the RCO, **except** Certificates of Withholding Tax (i.e., BIR Form Nos. 2307, 2316). Submission of copies of said Certificates shall be in accordance with the provisions of existing revenue issuances.

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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 shall serve as proof of filing of such AITR. The attachments to the AITR shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income. The other pages of the financial statements and its attachments need not be stamped "Received". In case of corporations and other juridical persons, at least two (2) extra copies of the audited financial statements for filing with the Securities and Exchanges Commission (SEC) should be stamped "Received".

Attached herein as **Annex A** is the **"Summary Guidelines in the Filing of AITR and Payment of Taxes Due for Calendar Year 2023"**, for easy reference of the taxpayers.

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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