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

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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July 19, 2024

REVENUE MEMORANDUM CIRCULAR NO. 087-2024

SUBJECT : **Frequently-Asked Questions Relative to the Filing of Tax Returns and Payment of Taxes Pursuant to Revenue Regulations No. 4-2024, Implementing the Provisions of Republic Act No. 11976, Otherwise Known as "Ease of Paying Taxes (EOPT) Act"**

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

In line with the Bureau's objective to provide excellent taxpayers service, this Circular is hereby issued to answer the frequently asked questions relative to the filing of tax returns and payment of taxes under Section 3 of Revenue Regulations (RR) No. 4-2024, implementing the provision of Republic Act No. 11976, otherwise known as "Ease of Paying Taxes (EOPT) Act" as follows:

Q1. Are existing revenue issuances, mandating certain taxpayers to use the Electronic Filing and Payment (eFPS) in the filing of tax returns and payment of taxes due thereon, repealed by Section 3 of RR No. 4-2024?

A1. No. The previous RR mandating taxpayers to use the eFPS in the filing of tax returns and payment of taxes had not been repealed since it is not in contrary to the provisions of Section 3 of RR No. 4-2024. Likewise, under the said provision, all tax returns shall now be filed electronically.

Hence, taxpayers who are already enrolled in the said system shall continue using it. There are, however, taxpayers identified in the previous issuances who are mandated to use eFPS but were not able to enroll in the said system. With the issuance of RR No. 4-2024, these taxpayers shall now have the option to use the eBIRForms facility for them to be able to comply with the electronic filing of tax returns.

Taxpayers already enrolled in the eFPS may only be allowed to use the eBIRForms facility if there is an advisory of the unavailability of the eFPS.

If the electronic platforms such as eFPS, eBIRForms and Tax Software Providers (TSPs) of the Bureau are not available, manual filing shall be allowed.

Q2. What are the instances in which the taxpayers, who are mandated to file the tax returns electronically, will be allowed to file their returns manually?

A2. Taxpayers who are mandated to file the tax returns electronically shall be allowed to file their returns manually when there is an advisory on the unavailability of the system, when the tax return form is not yet available in any of the electronic filing platforms, or when there is justifiable reason as may be determined by the Commissioner of the Internal Revenue (CIR) or his authorized representative.

Q3. In case there is an advisory that the electronic filing/payment platforms are unavailable, are taxpayers mandated to use the same allowed to manually file their tax returns and pay the taxes due anywhere?

A3. Yes. Taxpayers who are mandated to use the eFPS and the eBIRForms are allowed to manually file their tax returns and pay their taxes due to any Revenue Collection Officer (RCO) or Authorized Agent Bank (AAB).

Likewise, taxpayers are reminded that RCOs may only accept cash payments not exceeding P20,000.00. However, there shall be no limit on tax payments made thru checks.

Q4. Considering that the tax return filing is required to be done electronically, how can the attachments to the tax returns be submitted, if any?

A4. The attachments shall likewise be submitted electronically using the **Electronic Audited Financial Statements (eAFS)/eSubmission Facility**, whichever is applicable. In case of unavailability of said facilities, the attachments can be submitted manually to the BIR district office that has jurisdiction over the taxpayer.

Q5. What are the documents that shall be submitted through eAFS and eSubmission Facility?

A5. Please see Annex "A" of this Revenue Memorandum Circular (RMC) for the list of documents that shall be submitted through eAFS and eSubmission Facility.

Q6. With the removal of the twenty-five percent (25%) surcharge for "wrong venue" filing, does it mean that the same shall not be imposed on taxpayer who manually paid the tax due to an AAB outside the jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered?

A6. Yes. the twenty-five percent (25%) surcharge shall no longer be imposed as this has already been removed under the EOPT Act.

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Q7. What are the available electronic payment (ePay) gateways that taxpayers can use in the payment of their taxes aside from the eFPS?

A7. Listed below are the ePay gateways for tax payment. You can also refer to the BIR website from time to time, for the updated list:

1. Land Bank of the Philippines (LBP) Link.Biz Portal - 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 AUB, BPI, PSBank, RCBC, Robinsons Bank and Union Bank;

2. Development Bank of the Philippines (DBP) Pay Tax Online - for 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 (for individual Non-Account holder of UnionBank); or

4. Tax Software Provider:

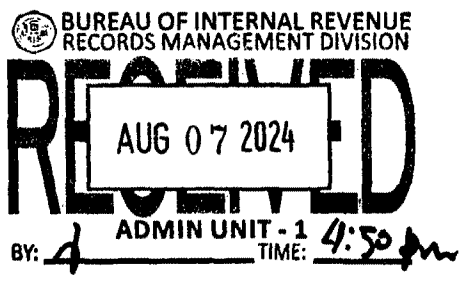
   - MyEG – [using credit cards or electronic wallets (e-wallets) such as Gcash, Maya, GrabPay or ShopeePay]
   - MAYA – (Mobile Application)

   Taxpayers who shall avail of the ePay may access the abovementioned ePay facilities by accessing the BIR website. Upon clicking the "ePay" icon, users shall be directed to the available ePay gateways. Taxpayers may also directly access the following AAB/TSP links:

   - LBP - www.lbp-eservices.com/egps/portal/index.jsp
   - DBP - www.dbppaytax.com
   - Union Bank - online.unionbankph.com
   - MyEG - http://myeg.ph/services/bir

   Taxpayers who will avail the services of Maya shall download and install the Maya mobile application from the Google Play Store, Apple App Store or Huawei AppGallery.

   Taxpayer shall bear any convenience fee that may be charged by TSP and/or mobile companies for using their electronic filing/payment facilities.



Q8. In using eFPS for the payment of taxes, is opening of bank account necessary?

A8. Yes. For proper guidance, taxpayers may select from any of the following eFPS-AABs:

1. Bank of Commerce
2. Bank of the Philippine Islands (BPI)
3. China Banking Corporation (CBC)
4. Citibank, N.A.
5. CTBC Bank (Formerly Chinatrust Bank)
6. Deutsche Bank
7. Development Bank of the Philippines (DBP)
8. Eastwest Banking Corporation
9. Hongkong and Shanghai Banking Corporation (HSBC)
10. Land Bank of the Philippines (LBP)
11. Metropolitan Bank and Trust Company (Metrobank)
12. MUFG Bank (Formerly Bank of Tokyo-Mitsubishi UFJ. Ltd.)
13. Philippine Bank of Communications (PBCom)
14. Philippine National Bank (PNB)
15. Philippine Veterans Bank
16. Philippine Trust Company (Philtrust Bank)
17. Rizal Commercial Banking Corporation (RCBC)
18. Security Bank Corporation
19. Standard Chartered Bank
20. Union Bank of the Philippines

Q9. How can taxpayers file their tax returns and pay the corresponding taxes due electronically?

A9. Taxpayers can file their tax returns/payment forms and pay the corresponding taxes due electronically through the following:

A. eFPS

For taxpayers required to use or voluntarily opt to enroll in the eFPS shall file the tax return/payment form electronically and pay the corresponding taxes due thereon through the eFPS. Taxpayers enrolled in the eFPS must enroll and maintain account with any of the abovementioned eFPS-AABs.

B. eBIRForms or TSP

Taxpayers may file the tax return/payment form electronically thru eBIRForms or TSP and pay the corresponding taxes due thereon electronically through the same TSP or any of the abovementioned ePay gateways. For the list of TSPs, please refer to Annex "B".

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Q10. If not yet enrolled in eFPS, how can mandated taxpayers file returns and pay their taxes?

A10. Taxpayers mandated to use eFPS but are not yet enrolled in eFPS and in any eFPS-AAB shall use the eBIRForms for e-filing and pay the corresponding taxes electronically through any ePay facility or manually through any RCO or AAB, until their enrolment in the eFPS and eFPS-AABs has been approved.

Q11. Are there still cases where Banks receives Late-Filing and Payment?

A11. Yes. There are still cases of late filing and payment of taxes. Taxpayers shall proceed to the RDO for computation of penalties and pay their taxes due to any AAB.

Q12. What are the guidelines in the filing of BIR Form No. 0605?

A12. In cases of payment using **BIR Form No. 0605** with previous tax computations, the said form can be filed and paid electronically through the electronic platforms and ePay gateways.

In cases where there are computations needed, the taxpayers may proceed to any RDO for assistance. The collection personnel of the RDO shall guide the taxpayers who opt to file the return electronically through the e-Lounge facility, even without the approval/signature of the concerned official and inform them to pay the corresponding taxes due electronically through the ePay gateways or pay manually to the respective RCO or the nearest AAB.

Q13. Are there any guidelines to be observed in the issuance of check as mode of payment of tax due?

A13. Yes. There are guidelines in the preparation of the "check" and the preparation of check differs if the same shall be paid to an AAB and RCO.

For "check" to be tendered to an AAB, the taxpayer shall indicate in the space provided for after the phrase **"PAY TO THE ORDER OF"** the following data: (1) presenting/collecting bank or the bank where the payment is to be coursed and (2) FAO (For the Account of) Bureau of Internal Revenue as payee.

In the case of Manager's Check (MC) or Cashier's Check (CC), the issuing bank shall indicate on the space for after the phrase **"PAY TO THE ORDER OF"** the following data: (l) presenting/collecting bank or the bank where the payment is to be coursed and (2) FAO (For the Account of) Bureau of Internal Revenue as payee and under the ***Account Name***, the Taxpayer's Name and Taxpayer Identification Number (TIN).

If the "check" shall be paid through RCO, the taxpayer shall indicate in the space provided for after the phrase "PAY TO THE ORDER OF" the "Bureau of Internal Revenue" pursuant to RR No. 4-2024.

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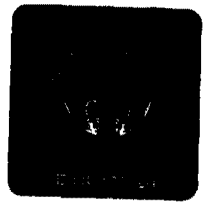
Q14. If the receiving AAB's system is offline or unavailable, can taxpayers transfer to another AAB branch even if the name of the receiving AAB branch is already indicated on the check for payment of taxes due?

A14. Yes. Taxpayers may transfer to another AAB branch, provided that the branch is the same AAB. However, taxpayers should write legibly at the back of the check the following: (1) Name of the receiving branch, (2) Name of taxpayer and (3) TIN.

All are enjoined to give this Circular a wide publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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