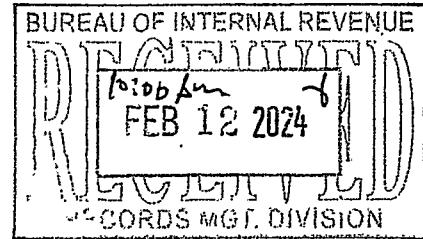




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
BIR National Office Building  
Quezon City



January 26, 2024

**REVENUE MEMORANDUM CIRCULAR NO. 23-2024**

**SUBJECT :** Availability of BIR Form No. 1701A in the Electronic Filing and Payment System (eFPS)

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

This Circular is issued to announce the availability of BIR Form No. 1701A [Annual Income Tax Return for Individuals Earning PURELY from Business/Profession (Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate)] in the Electronic Filing and Payment System (eFPS). The return shall be filed on or before April 15 of each year covering income for the preceding taxable year.

Mandated eFPS users/filers who are required to file the said return are advised to check if it is already included in the list of tax returns in their eFPS. In case the return is not yet included, they shall coordinate with the Revenue District Office (RDO) where they are registered and comply with the requirements of the RDO for the uploading of the return in the eFPS.

The return shall be filed and the tax due thereon, if any, shall be paid using the eFPS Facility effective immediately.

All internal revenue officers, 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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