



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



BAGONG
PILIPINAS
APR 08 2025

REVENUE MEMORANDUM CIRCULAR NO. 034 - 2025

SUBJECT : Guidelines in the Filing of Annual Income Tax Returns and Payment of Taxes Due Thereon for Calendar Year 2024

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, 2024, and payment of corresponding taxes due thereon on or before April 15, 2025.

The filing of the AITR for Calendar Year 2024 shall be done electronically, including AITRs without payment, in any of the available electronic platforms [Electronic Filing and Payment System (eFPS), eBIRForms, and Tax Software Providers (TSPs)].

Manual filing shall only be allowed to the following:

1. Individual business taxpayers classified as Micro and Small using the downloadable Annual Income Tax Return for Individuals classified as Micro and Small Taxpayers (BIR Form No. 1701-MS attached herewith as Annex "A") in the BIR website (www.bir.gov.ph); or
2. When there is a BIR-issued Advisory on the unavailability of the said systems; or
3. When there is justifiable reason as may be determined by the Commissioner of the Internal Revenue (CIR) or his authorized representative.

The Guidelines in the filing of the AITR for the Calendar Year 2024 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 1702-EX, and 1702-MX.

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. Unavailability of BIR-eFPS covered by an Advisory published in the BIR Website; or

National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City 1105

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676



3. 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

C. Tax Software Providers (TSPs)

Taxpayers may file the tax return form electronically thru TSP. For the list of TSPs, please refer to Annex "B".

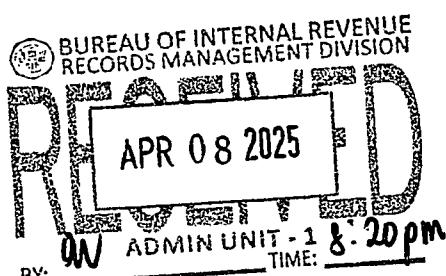
D. BIR eLounge Facility

The eLounge facility of the Revenue District Office (RDO) may be used by the following:

1. Senior Citizen or Persons with Disabilities filing their own tax 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 Regions 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 vs. tax practitioners who are filing several returns for their clients.

To ensure full utilization of the BIR eLounge Facility in the RDOs, assigned revenue personnel shall accommodate and assist all eFiling taxpayers who are already within the premises of the district office until 5:00PM, regardless of jurisdiction, in filing-out their 2024 AITR using the eBIRForms or eFPS and submitting the required attachments using the Electronic Audited Financial Statements (eAFS) system.



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) in any RDO.

Only RCOs assigned in the RDO premises shall accept cash payment up to P20,000.00 or in check regardless of amount, payable to "Bureau of Internal Revenue". RCOs assigned in the municipalities shall not accept payments rather direct them to pay in the RDO.

B. Online Payment through Electronic Payment (ePay) Gateways

- Landbank of the Philippines (LBP) Link.BizPortal - 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 Rizal Commercial Banking Corporation (RCBC), Robinsons Bank, Union Bank, Bank of the Philippine Islands (BPI), Philippine Savings Bank (PSBank) and Asia United Bank (AUB); or
- Development Bank of the Philippine (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
- Tax Software Provider (TSP) – Maya (Mobile Application) or MyEG [using credit cards or electronic wallets (e-wallets) such as GCash, Maya, GrabPay or ShopeePay].

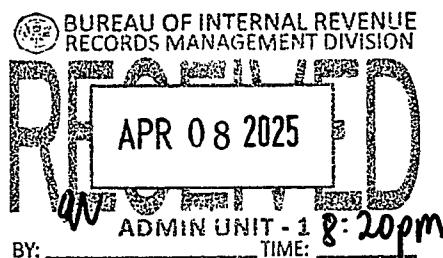
Taxpayers who shall pay their tax due online using the ePayment Gateways must file the corresponding AITR online through the Offline eBIRForms Package v7.9.4.2.

III. Filing of BIR Form No. 1701-MS

Individual business taxpayers classified as Micro and Small may be allowed to manually file the BIR Form No. 1701-MS since it is not yet available in the eFPS and eBIRForms. Said taxpayers shall download the BIR Form No. 1701-MS from the BIR website, accomplish the return and file with any AAB or RDO in three (3) copies using the electronic or computer-generated returns in its original format and in Legal/Folio size bond paper.

However, taxpayers classified as Micro and Small may opt to electronically file their 2024 AITR but shall be required to use the available forms in the eFPS and eBIRForms (BIR Form No. 1701 and BIR Form No. 1701A).

In the event the taxpayer opted to pay through BIR ePay gateways, the return together with the proof of payment shall be filed to any RDO.



IV. Required Attachments

The required attachments to the AITR are as follows:

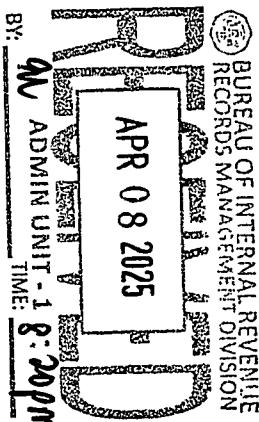
- Filing Reference Number (FRN) as proof of eFiling in eFPS;
- Tax Return Receipt Confirmation as proof of eFiling in eBIRForms;
- Proof of Payment/Acknowledgement Receipt of Payment;
- Certificate of Independent CPA duly accredited by the BIR;
- Unaudited or Audited Financial Statements (AFS);
- Notes to AFS;
- Statement of Management Responsibilities (SMR);
- BIR Form No. 2307 – Certificate of Creditable Tax Withheld at Source;
- BIR Form No. 1606 – Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset;
- 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 csubmission@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, eFPS, and TSP Filers	<ul style="list-style-type: none">▪ Within fifteen (15) days from the deadline of filing of return.▪ In case of late filing, within 15 days from filing.	<ul style="list-style-type: none">▪ Online submission through eAFS system
Manual Filers of 1701-MS	<ul style="list-style-type: none">▪ Within fifteen (15) days from the deadline of filing of return.▪ In case of late filing, within 15 days from filing.	<ul style="list-style-type: none">▪ Online submission through eAFS system

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 (TRRC) shall serve as proof of filing such AITR. The attachments to the AITRs, if there is any, shall be submitted electronically using the eAFS system. The eAFS generated Transaction Reference Number (TRN)/ Confirmation Receipt shall serve as proof of submission by the taxpayer of the attachments to the BIR.

Companies which filed their AFS through the BIR eAFS system, shall attach the system-generated TRN/Confirmation Receipt issued by the BIR, in lieu of the manual "Received" stamp



per Memorandum Circular No. 1 Series of 2025 (MC No. 1 S.2025) of Securities and Exchange Commission (SEC).

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

Attached herein as Annex "C" is the "Summary Guidelines in the Filing of AITR and Payment of Taxes Due for Calendar Year 2024", 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.



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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

