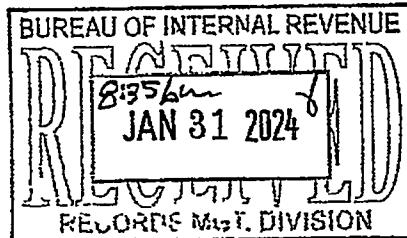




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
BIR National Office Building  
Quezon City



January 08, 2024

**REVENUE MEMORANDUM CIRCULAR NO. 18-2024**

**SUBJECT :** Availability of BIR Form Nos. 1700 and 2000 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 the following forms in the Electronic Filing and Payment System (eFPS):

<b><u>BIR Form No.</u></b>	<b><u>Description</u></b>	<b><u>Deadline of Filing/Payment</u></b>
1700	Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income)	On or before April 15 of each year covering income for the preceding taxable year.
2000	Monthly Documentary Stamp Tax Declaration/Return	Within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred or when reloading a metering machine becomes necessary or upon remittance by revenue collection agents of collection from the sale of loose stamps.

All taxpayers who are mandated to use the eFPS shall file the above-mentioned returns and pay the corresponding taxes due, if any, 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

H-2

