

SUMMARY GUIDELINES IN THE FILING OF ANNUAL INCOME TAX RETURN AND PAYMENT OF TAXES FOR CALENDAR YEAR 2023

TAXPAYER/FILER	BIR FORM NO.	FILING INSTRUCTIONS	PAYMENT INSTRUCTIONS
Individuals earning purely compensation whose income tax has been correctly withheld (tax due equals tax withheld)	1700 January 2018 (ENCS)	Employees qualified for substituted filing are not required to file the Annual Income Tax Return (AITR).	
Individuals earning purely compensation with two or more employers	1700 January 2018 (ENCS)	➤ eBIRForms Filers/Users – use the latest Offline eBIRForms Package v7.9.4.2 in filling out the return. The package can be downloaded from the BIR website, and if:	For eBIRForms Filers
Non-Resident Alien not engaged in business or trade in the Philippines but receiving income from sources within the Philippines	1700 January 2018 (ENCS)	<p>a) With tax due/payment – after accomplishing the return, submit the return online and print (in folio/legal size bond paper) the return (in 3 copies) and the Tax Return Receipt Confirmation received via email. File the return with ANY AAB or to the RCO of ANY RDO.</p>	<p>a.) Manual Payment</p> <ul style="list-style-type: none"> ▪ 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.
Individuals with business/practice of profession income ONLY and the method of deduction used is itemized deduction	1701 January 2018 (ENCS)	<p>b) Without tax due/payment – file the "No Payment" return electronically thru the Offline eBIRForms Package v7.9.4.2 by submitting the return online.</p>	<p>b.) Electronic Payment (ePay) Gateways. **</p>
Individuals with business/practice of profession income and at the same time with compensation income (mixed income earner)	1701 January 2018 (ENCS)	➤ Electronic Filing and Payment System (eFPS) Filers/Users of the following:	<ul style="list-style-type: none"> ▪ 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
Estates engaged in trade or business	1701 January 2018 (ENCS)	<p>a) BIR Form Nos. 1700, 1701 and 1701A - with or without tax due/payment ❖ Shall file in eFPS and pay thru the eFPS-AAB.</p>	<ul style="list-style-type: none"> ▪ Development Bank of the Philippines' (DBP) PayTax Online - for taxpayers-holders of VISA/ MasterCard Credit Card and/or BancNet ATM/ Debit Card; or
Trusts engaged in trade or business	1701 January 2018 (ENCS)	<p>b) BIR Form Nos. 1702-RT and 1702-EX - with or without tax due/payment ❖ Shall file in eFPS and pay thru the eFPS-AAB.</p>	
Individuals with business/ practice of profession income ONLY and the method of deduction used is optional standard deduction (OSD)	1701A January 2018	<p>c) BIR Form No. 1702-MX – with or without tax due/payment ❖ Shall still file thru the Offline eBIRForms Package v7.9.4.2.</p>	<ul style="list-style-type: none"> ▪ 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
Individuals with business/ practice of profession income ONLY and opted to avail of 8% flat income tax rate	1701A January 2018	<p>❖ After submitting the return, pay the taxes due thereon, if any, in the eFPS-AAB 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.</p>	<ul style="list-style-type: none"> ▪ Thru Tax Software Provider (TSP) - Maya or MyEG.
Corporations, Partnerships and other Non-Individuals that are subject only to regular income tax rate of 25% or 20%	1702-RT January 2018 (ENCS) (1702RTv2018c in eBIRForms)		For eFPS Filers – ePay through the eFPS Facility

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Corporations, Partnerships and other Non-Individuals that are exempt from income tax or subject to 0% (e.g. PEZA registered business with ITH, BOI registered business with ITH, GPP, cooperatives, etc.)	1702-EX January 2018 (ENCS) v.2 (1702EXv2018C in eBIRForms)		<p>* RCO may accept cash payment up to P20,000.00 only or in check regardless of amount, payable to "Bureau of Internal Revenue".</p> <p>** Taxpayers who shall pay their tax due online using the ePayment Gateways must file the corresponding Annual Income Tax Return (AITR) online through the Offline eBIRForms Package v7.9.4.2.</p>
Corporations, Partnerships and other Non-Individuals that are subject to Special Rate of 5% or 2%, etc. (with or without Regular IT Rate of 25%/20% and/or Exempt or 0%)	1702-MX January 2018 (ENCS) (1702MXv2018C in eBIRForms)		

SUBMISSION OF REQUIRED ATTACHMENTS:			
TAXPAYER/FILER	WHEN TO SUBMIT	MODE OF SUBMISSION	ATTACHMENTS (only those applicable to the respective taxpayer)
eBIRForms and eFPS Filers	<ul style="list-style-type: none"> ➤ 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 	<ul style="list-style-type: none"> ➤ Online submission thru 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. 	<ul style="list-style-type: none"> • Filing Reference Number (FRN) as proof of eFiling in the eFPS (for eFPS Users/Filers) • Tax Return Receipt Confirmation as proof of eFiling in the eBIRForms (for eBIRForms Users/Filers) • 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 • 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 • BIR Form No. 1709 – Information Return on Transactions with Related Party <p>NOTE:</p> <p>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 such AITR. The attachments to the AITR shall be stamped only on the page of the <u>Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income</u>. 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".</p>