

REVENUE MEMORANDUM CIRCULAR NO. 51-2024 issued on April 8, 2024, prescribes the guidelines in the filing of Annual Income Tax Return (AITR) for Calendar Year (CY) 2023 and payment of corresponding taxes due thereon on or before April 15, 2024.

The filing of the AITR for CY 2023 shall be done electronically in any of the available BIR electronic platforms (Electronic Filing and Payment System (eFPS) or eBIRForms). However, in case of unavailability/inaccessibility of the electronic platforms, manual filing of the AITR may be allowed.

For payment of Income Tax due, it shall be made either electronically in any of the available electronic payment (ePay) gateways or manually to any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of any Revenue District Office (RDO).

All individual taxpayers, regardless of classification, shall use the existing version of BIR Form Nos. 1701 or 1701A, whichever is applicable, in the filing of their 2023 AITR. The two-page return provided under Republic Act (RA) No. 11976 [Ease of Paying Taxes (EOPT)] Act shall be used in the filing of the 2024 AITR, which is due next year (on or before April 15, 2025).

Taxpayers mandated to use the eFPS shall file the AITR electronically and pay the taxes due thereon through the eFPS-AABs where they are enrolled. The AITRs available in the eFPS are BIR Form Nos. 1700, 1701A, 1701, 1702RT and 1702-EX. BIR Form No. 1702-MX is not yet available in the eFPS and filers of this return shall file through the Offline eBIRForms Package v7.9.4.2 and pay the taxes due, if any, in the eFPS-AABs 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.

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:

- a. Enrollment in BIR-eFPS and eFPS-AAB is still in process;
- b. The enhanced form is not yet available in the eFPS;
- c. Unavailability of BIR-eFPS covered by an Advisory published in the BIR Website (www.bir.gov.ph); or
- d. Unavailability of eFPS-AAB system covered by an Advisory released/published by the AAB.

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

BIR Form No.	Latest Version to be Used in eBIRForms
1702-EX	BIR Form No. 1702EXv2018C
1702-MX	BIR Form No. 1702MXv2018C

Taxpayers who already **filed** the AITR through the eBIRForms shall no longer be required to file or refile the return in the eFPS.

For electronically filed AITRs without any required attachment, the printed copy of the e-filed tax returns need not be submitted to the Large Taxpayers Office/RDO. The generated Filing Reference Number (FRN) from the eFPS or the Tax Return Receipt Confirmation from eBIRForms will serve as sufficient proof of filing of returns.

Manual payment of taxes shall be made through any AAB; or in places where there are no AABs, the tax due shall be paid with the RCO under any RDO. ***RCO may accept cash payment up to ₱20,000.00 only or in check regardless of amount, payable to "Bureau of Internal Revenue".***

Online payment through Electronic Payment (ePay) shall be made through the following gateways:

- **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
- **Development Bank of the Philippines' (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
- Thru Tax Software Provider (TSP) - **Maya or MyEG.**

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.

Only those applicable attachments mentioned in the Circular shall be submitted by the concerned taxpayers, to wit:

Taxpayer/Filer	When to submit	Mode of Submission
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 	<ul style="list-style-type: none"> • Online submission through Electronic Audited Financial Statements (eAFS); or • Manual submission to the Large Taxpayers

Taxpayer/Filer	When to submit	Mode of Submission
	<ul style="list-style-type: none"> In case of late filing, within fifteen (15) days from filing 	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 existing revenue issuances.

Since the AITR will be filed electronically, there is no need to have it stamped "Received". Instead, the FRN or the Tax Return Receipt Confirmation shall serve as proof of filing of such AITR. The attachments to the AITR shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income. The other pages of the financial statements and their attachments need not be stamped "Received". In the 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 should be stamped "Received".

The “**Summary Guidelines in the Filing of AITR and Payment of Taxes Due for Calendar Year 2023**” is attached as Annex A of the Circular.