

**REVENUE MEMORANDUM CIRCULAR NO. 87-2024** issued on August 7, 2024 answers frequently-asked questions relative to the filing of tax returns and payment of taxes pursuant to Revenue Regulations (RR) No. 4-2024, Implementing the provisions of Republic Act No. 11976 (Ease of Paying Taxes [EOPT] Act).

The previous RR mandating taxpayers to use the Electronic Filing and Payment (eFPS) in the filing of tax returns and payment of taxes has not been repealed since it is not contrary to the provisions of Section 3 of RR No. 4-2024. Likewise, under the said provision, all tax returns shall now be filed electronically.

Hence, taxpayers who are already enrolled in the eFPS shall continue using it. There are, however, taxpayers identified in the previous issuances who are mandated to use eFPS but were not able to enroll in the said system. With the issuance of RR No. 4-2024, these taxpayers shall now have the option to use the eBIRForms facility for them to be able to comply with the electronic filing of tax returns.

Taxpayers already enrolled in the eFPS may only be allowed to use the eBIRForms facility if there is an advisory of the unavailability of the eFPS. If the electronic platforms such as eFPS, eBIRForms and Tax Software Providers (TSPs) of the BIR are not available, manual filing shall be allowed.

Taxpayers who are mandated to file the tax returns electronically shall be allowed to file their returns manually when there is an advisory on the unavailability of the system, when the tax return form is not yet available in any of the electronic filing platforms, or when there is justifiable reason as may be determined by the Commissioner of the Internal Revenue (CIR) or his authorized representative.

During system unavailability, taxpayers who are mandated to use the eFPS and the eBIRForms are allowed to pay their taxes due to any Revenue Collection Officer (RCO) or Authorized Agent Bank (AAB). Likewise, taxpayers are reminded that RCOs may only accept cash payments not exceeding ₱20,000.00. However, there shall be no limit on tax payments made thru checks.

The attachments to tax returns required to be filed electronically shall be submitted using the **Electronic Audited Financial Statements (eAFS)/eSubmission Facility**, whichever is applicable. In case of unavailability of said facilities, the attachments can be submitted manually to the BIR Revenue District Office (RDO) that has jurisdiction over the taxpayer. The list of documents that shall be submitted through eAFS and eSubmission Facility is available as Annex "A" of the Circular.

The twenty-five percent (25%) surcharge for "wrong venue" filing shall no longer be imposed on taxpayers who manually paid their tax due to an AAB outside the jurisdiction of the RDO where the taxpayer is registered as this has already been removed under the EOPT Act.

Aside from the eFPS, listed below are the available electronic payment (ePay) gateways for tax payment. Taxpayers may also refer to the BIR website from time to time for the updated list.

- a. Land Bank of the Philippines (LBP) Link.Biz Portal - for taxpayers who have ATM account with LBP and/or holders of BanNet ATM/Debit/Prepaid Card or taxpayer

utilizing PESONet facility for depositors of AUB, BPI, PSBank, RCBC, Robinsons Bank and Union Bank;

- b. Development Bank of the Philippines (DBP) Pay Tax Online - for holders of Visa/MasterCard Credit Card and/or BancNet ATM/Debit Card;
- c. 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 UnionBank); or
- d. Tax Software Provider:
  - MyEG - [using credit cards or electronic wallets (e-wallets) such as Gcash, Maya, GrabPay or ShopeePay]
  - MAYA - (Mobile Application)

Taxpayers who shall avail of the ePay may access the abovementioned ePay facilities by accessing the BIR website. Upon clicking the "ePay" icon, users shall be directed to the available ePay gateways. Taxpayers may also directly access the following AAB/TSP links:

- LBP - [www.lbp-eservices.com/egps/portal/index.jsp](http://www.lbp-eservices.com/egps/portal/index.jsp)
- DBP - [www.dbppaytax.com](http://www.dbppaytax.com)
- Union Bank - [online.unionbankph.com](http://online.unionbankph.com)
- MyEG - <http://myeg.ph/services/bir>

Taxpayers who will avail the services of Maya shall download and install the Maya mobile application from the Google Play Store, Apple App Store or Huawei AppGallery. Taxpayer shall bear any convenience fee that may be charged by TSP and/or mobile companies for using their electronic filing/payment facilities.

Opening of bank account is necessary in using eFPS for the payment of taxes. For proper guidance, taxpayers may select from any of the eFPS-AABs listed in Q & A No. 8 of the Circular.

Taxpayers may file their tax returns/payment forms and pay the corresponding taxes due thereon electronically through the following:

- a. eFPS - For taxpayers required to use or voluntarily opt to enroll in the eFPS. Taxpayers enrolled in the eFPS must enroll and maintain account with any of the eFPS-AABs listed in Q & A No. 8 of the Circular.
- b. eBIRForms or TSP – payment of the corresponding taxes due thereon may be done electronically through the same TSP or any of the abovementioned ePay gateways. For the list of TSPs, taxpayers may refer to Annex "B" of the Circular.

Taxpayers mandated to use eFPS but are not yet enrolled in eFPS and in any eFPS-AAB shall use the eBIRForms for e-filing and pay the corresponding taxes electronically through any ePay facility or manually through any RCO or AAB, until their enrolment in the eFPS and eFPS-AABs has been approved.

In case of late filing of tax returns, taxpayers shall proceed to the RDO for computation of penalties and pay their taxes due to any AAB. In cases of payment using **BIR Form No. 0605** with previous tax computations, the said form can be filed and paid electronically through the electronic platforms and ePay gateways.

In cases where there are computations needed, the taxpayers may proceed to any RDO for assistance. The collection personnel of the RDO shall guide the taxpayers who opt to file the return electronically through the e-Lounge facility, even without the approval/signature of the concerned official, and inform them to pay the corresponding taxes due electronically through the ePay gateways or pay manually to the respective RCO or the nearest AAB.

In case of payment of tax due through "check" the taxpayer shall indicate in the space provided after the phrase "**PAY TO THE ORDER OF**" the following data: (i) presenting/collecting bank or the bank where the payment is to be coursed and (ii) FAO (For the Account of) Bureau of Internal Revenue as payee.

In the case of Manager's Check (MC) or Cashier's Check (CC), the issuing bank shall indicate on the space after the phrase "**PAY TO THE ORDER OF**" the following data: (i) presenting/collecting bank or the bank where the payment is to be coursed and (ii) FAO (For the Account of) Bureau of Internal Revenue as payee and under the **\*Account Name\***, the Taxpayer's Name and Taxpayer Identification Number (TIN).

If the "check" shall be paid through RCO, the taxpayer shall indicate in the space provided after the phrase "**PAY TO THE ORDER OF**" the "Bureau of Internal Revenue" pursuant to RR No. 4-2024.

If the receiving AAB's system is offline or unavailable, taxpayers may transfer to another AAB branch even if the name of the receiving AAB branch is already indicated on the check for payment of taxes due, provided that the branch is the same AAB. However, taxpayers should write legibly at the back of the "check" the following: (i) Name of the receiving branch, (ii) Name of taxpayer and (iii) TIN.