

REVENUE MEMORANDUM

Revenue Memorandum Circular No. 20-2026:
Guidelines in the Filing of Annual Income Tax
Returns and Payment of Corresponding Taxes
Due Thereon for Calendar Year 2025

Purpose of the Circular

The purpose of the memorandum circular is to ensure an efficient and convenient process for the taxpaying public and reiterate the use of available Bureau of Internal Revenue (BIR) electronic platforms for the filing of annual Income Tax Return (AITR) and the payment of corresponding taxes due thereon, for the Calendar Year ending December 31, 2025 on or before April 15, 2026.

Filing of Annual Income Tax Returns (AITRs)

Mandatory Electronic Filing Platforms

Taxpayers must file AITRs electronically through one of the following:

- **eFPS (Electronic Filing and Payment System)**

Applicable to taxpayers mandated or those who voluntarily opted to enroll. Available forms include 1700, 1701, 1701A, 1702-RT, 1702-EX, and 1702-MX.

- **Offline eBIRForms Package v7.9.5**

For non-eFPS filers, including “no payment” returns. The platform uses the latest versions of ITR forms (1700, 1701, 1701A, 1702 series).

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

Screenshot of submission confirmation serves as **proof of filing** if there is delay in the email confirmation.

- **BIR-Certified Tax Software Providers (TSPs)**

Applicable for specific return types; list provided in [Annex A.](#)

When Manual Filing is Allowed

Manual filing is permitted only under limited circumstances, including:

- When BIR issues an advisory confirming unavailability of electronic systems.
- When there is justifiable reason as may be determined by the Commissioner or his duly authorized representative.
- When the return is not yet available in any of the electronic filing platforms

Taxpayers mandated or required to use eFPS may temporarily use eBIRForms if:

- eFPS and eFPS-AAB enrollment is still in process
- The enhanced forms are not yet available in the eFPS
- eFPS or eFPS-AAB systems are unavailable covered by an Advisory published in the BIR Website and by the AAB respectively

Use of BIR eLounge Facilities

eLounges at RDOs will assist taxpayers in electronic filing and payment. Priority is given to:

- Senior citizens and PWDs
- Employees with multiple employers or married employees not qualified for substituted filing
- Employees opting to file for employment/personal requirements
- Taxpayers without internet access

Tax agents, accountants, and bookkeepers are allowed **maximum of 3 transactions/day or 1 hour**, whichever is shorter, per RMO 39-2024. Please note that the RDOs must continue assisting taxpayers present before 5:00 PM until completion of filing.

Payment of Taxes

Electronic Payment Channels

Payments must be made through any of the following:

- **eFPS-Authorized Agent Banks (AAB)** (for mandated eFPS users)
- **ePayment Gateways**, including:
 - LandBank Link.Biz (LBP, BancNet, PESONet participants)
 - UnionBank Online / The Portal Payment Facilities
 - Development Bank of the Philippines (DBP) PayTax Online (Visa/Mastercard / BancNet)
 - TSP Partners: MyEG (credit cards, GCash, Maya, GrabPay, ShopeePay), MAYA app

Guidelines for ePay services are included in **Annex B.**

Manual Payment may also be done through over the counter with any AABs under the following instances:

- Taxpayers' return was electronically filed through eBIRForms
- eFPS enrollment is still in process
- eFPS systems and/or eFPS-AAB systems are unavailable

Guidelines in the Filing for BIR Form 1701-MS, 1701, and 1701A

Individual Business Taxpayers Classified as Micro and Small Taxpayers

They may file any applicable AITR form, regardless of the form stated in their COR (BIR Form No. 2303). Please see the table below for the applicable form and the manner of filing:

Form Filing & Payment Matrix		
Form	Filing Method	Payment Method
1701-MS	<p>Manual</p> <ul style="list-style-type: none"> If with Tax Payable to <u>any AAB</u> If without Tax Payable – to <u>any RDO</u> 	<ul style="list-style-type: none"> Manual payment through over the counter of any AAB Online payment specified in Section III (Section numbered 4 of this advisory) of this Circular. Provided that the AITR must be filed to any RDO together with the proof of payment of the taxed due thereon
1701A	Electronic via Offline eBIRForms Package v7.9.5 or EFPS	<p>Online Payment</p> <ul style="list-style-type: none"> eBIRForms Users/Filers - Through ePayment Gateways specified in Section III (2) (Section 4.2 of this Tax Advisory) of this Circular EFPS Users/Filers - eFPS –AAB where the taxpayer is enrolled
1701	Electronic via Offline eBIRForms Package v 7.9.5 or eFPS	<p>Online Payment</p> <ul style="list-style-type: none"> eBIRForms Users/Filers - Through ePayment Gateways specified in Section III (2) (Section 4.2 of this Tax Advisory) of this Circular EFPS Users/Filers - eFPS –AAB where the taxpayer is enrolled

Availability of 1701-MS

Please note that as of this advisory, the BIR Form 1701-MS is not yet available electronically. Individual taxpayers classified as Micro and Small who opted to use and file the return must either:

- Download and accomplish the fillable BIR Form No. 1701-MS from the BIR website and print three (3) copies in legal or folio size bond paper; or
- Request three (3) copies of BIR Form No. 1701-MS at any RDO and accomplish the return manually

Optional Use of 1701 / 1701A Instead of 1701-MS

Micro and small taxpayers may electronically file their 2025 AITR using BIR Form 1701 or 1701A available in the eFPS and eBIRForms instead and once filed electronically and paid their taxes if applicable they need not file **1701-MS** manually.

The similar BIR advisory is also applicable to taxpayers classified as Medium or Large. Please note that taxpayers who opted to file electronically using BIR form 1701 or 1701A they may should fill out only the minimum required fields (**Annex D**) consistent with the information required in BIR Form No. 1701-MS to simplify the filing of the AITR.

Please note that if the COR of the Micro and Small taxpayers reflect only the form “1701/1701A”, they are not required to update or change their COR to include the BIR form 1701-MS or to reflect “1701/1701A/1701MS”.

Submission of Attachments

Proof of Filing

BIR Stamped “Received” AITRs are no longer required. Instead, the following serve as proof of filing the AITR:

- FRN for eFPS filers
- TRRC for eBIRForms filers

Please note that these proofs of filing of AITR shall be submitted electronically using the Electronic Audited Financial Statement (eAFS)/Submission Facility. The eAFS-generated Transaction Reference Number (TRN)/ Confirmation Receipt shall serve as proof of submission by the taxpayer of the attachments to the BIR.

In case of unavailability of the said facilities as announced by the BIR, the attachments can be submitted manually to the BIR district office that has jurisdiction over the taxpayer.

Electronic Submission via eAFS

Attachments must be uploaded through eAFS within **15 days from the filing deadline** or **15 days from late filing**:

Companies that file their Audited Financial Statements (AFS) through the BIR eAFS system must attach the system-generated Tax Return Receipt/Confirmation, which is the PDF issued by eafs@bir.gov.ph confirming successful upload. This document—showing the **Company Name, TIN, Taxable Year, and filenames submitted**—serves as the substitute for the manual “Received” stamp required under SEC Memorandum Circular No. 9, Series of 2026.

If the eAFS system is unavailable and an official advisory is issued, manual submission of attachments to the Large Taxpayers Office/Division or RDO will be allowed. In such cases, the stamp will be placed **only on the Audit Certificate page, the Balance Sheet/Statement of Financial Position, and the Income Statement/Statement of Comprehensive Income.**

The required attachments to the AITR are as follows:

- FRN as proof of eFiling in eFPS; or
- TRRC 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;
- Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt);
- BIR Form No. 2304 – Certificate of Compensation Payment/Tax withheld;
- System generated Acknowledgement Receipt Validation Report of electronically submitted Summary Alphabetical List 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; 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 the return. • In case of late filing, within 15 days from filing 	<ul style="list-style-type: none"> • Online submission through eAFS System.

In case of eAFS system unavailability, manual submission to the RDO or LTS is allowed with stamping only on key financial pages (Audit Certificate, BS, IS).

Penalties

No penalty shall be imposed for wrong venue, and no penalty shall be imposed to the individual business taxpayers classified as Micro and Small for the following instances:

- Filing Forms 1701/1701A electronically (even if COR indicates otherwise)
- Filing and paying manually using 1701-MS.

FAQs

FREQUENTLY ASKED QUESTIONS FOR MICRO AND SMALL TAXPAYERS ON FILING THE 2025 ANNUAL INCOME TAX RETURN

Q1

Is the BIR mandating the use of BIR Form No. 1701-MS for Micro and Small taxpayers?

A1

No. The BIR is not mandating the exclusive use of BIR Form No. 1701-MS for Micro and Small taxpayers. The form is made available to allow Micro and Small taxpayers to file using a simplified AITR in compliance with the Ease of Paying Taxes Act (Republic Act No. 11976).

Q2

I am a Micro or Small Taxpayer, will I be penalized for filing early using BIR Form No. 1701 or 1701A electronically?

A2

No. There will be no penalty for Micro and Small Taxpayers who file their AITR early using BIR Form No. 1701 or 1701A through the prescribed electronic platforms.

Q3

Are Micro and Small taxpayers still required to file BIR Form No. 1701-MS if they already filed their AITR earlier using BIR Forms No. 1701 or 1701A?

A3

No. Micro and Small taxpayers are not required to re-file BIR Form 1701-MS manually if they have already filed their AITR electronically using BIR Forms No. 1701 or 1701A, and paid the corresponding tax due, if any. The BIR Form No. 1701-MS is an alternative option made available for simplified filing of AITR.

Q4

Which BIR Form No. is required to be used by Micro and Small Taxpayers in the filing of their AITR?

A4

Micro and Small Taxpayers have the option to file any of the following AITR:

1. BIR Form No. 1701; or
2. BIR Form No. 1701A; or
3. BIR Form No. 1701-MS.

Q5

When should BIR Forms No. 1701, 1701A or 1701-MS be used?

A5

The applicable form depends on the type of income earned and the tax regime applicable to the taxpayer.

Q6

What are the prescribed manners of filing BIR Form Nos. 1701, 1701A, and 1701-MS?

A6

BIR Forms No. 1701 and 1701A must be filed electronically. BIR Form No. 1701-MS may be filed manually.

Q7

Where can Micro and Small taxpayers obtain BIR Form No. 1701-MS?

A7

They may download it from the BIR website or request copies at any Revenue District Office.

Q8

Is a taxpayer still required to file an AITR even if the return has no tax payable or is a "No Payment" return?

A8

Yes, filing is still required.

Q9

Do I still need to file if I have "No Payment" Tax Return?

A9

Yes. Electronic filing is required unless using Form 1701-MS manually.

Q10

Can Micro and Small taxpayers file BIR Form No. 1701-MS even if such BIR form is not indicated in their BIR COR?

A10

Yes.

Q11

If the taxpayer's BIR COR shows only BIR form No. 1701 or 1701A, is it necessary to update such COR?

A11

No, updating is not required.