

GUIDELINES ON FILING AND PAYMENT OF ANNUAL INCOME TAX RETURN FOR TAXABLE YEAR 2021

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)	If the employee is qualified for substituted filing, no need to file a return.	
Individuals earning purely compensation with two or more employers	1700 January 2018 (ENCs)	➤ Manual Filers – use the pre-printed return available in the Revenue District Office (RDO) or the downloadable return found in the BIR website (www.bir.gov.ph) or the return in the Offline eBIRForms Package v7.9.2.1. The package can be downloaded in the BIR website.	For Manual and 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)	a.) With tax due/payment – ❖ <u>Pre-printed Return available in the RDO</u> Fill out all applicable fields then file the return with the Authorized Agent Bank (AAB) under the jurisdiction of the RDO or to the Revenue Collection Officer (RCO) of the RDO where the taxpayer is registered. ❖ <u>Return downloaded from the BIR website</u> Print the return and fill out all the applicable fields then file the return with the AAB under the jurisdiction of the RDO or to the RCO of the RDO where the taxpayers is registered. ❖ <u>Return in the Offline eBIRForms Package v7.9.2.1</u> Fill out the return then after successful validation print the return and file with the AAB under the jurisdiction of the RDO or to the RCO of the RDO where the taxpayer is registered.	a.) Manual Payment ▪ Authorized Agent Bank (AAB) where the taxpayer is registered; or ▪ In places where there are no AABs, the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the RDO.
Individuals with business/practice of profession income ONLY and the method of deduction used is itemized deduction	1701 January 2018 (ENCs)		b.) Electronic Payment (ePay) Gateways **
Individuals with business/practice of profession income and at the same time with compensation income (mixed income earner)	1701 January 2018 (ENCs)		▪ Landbank of the Philippines (LBP) Link.BizPortal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card or for taxpayers utilizing PCHC PayGate or PesoNet (depositors of Rizal Commercial Banking Corporation (RCBC), Robinsons Bank, Union Bank, Bank of the Philippine Islands (BPI) and Philippine Savings Bank (PSBank); or
Estates engaged in trade or business	1701 January 2018 (ENCs)	b.) Without tax due/payment – manual filing is not allowed, The "No Payment" return shall be filed thru the Offline eBIRForms Package v7.9.2.1 by submitting the return online.	▪ Development Bank of the Philippines (DBP) Tax Online, for taxpayers-holders of VISA/ Master Credit Card and/or Bancnet ATM/ Debit Card; or
Trusts engaged in trade or business	1701 January 2018 (ENCs)		▪ Union Bank Online /The Portal Payment Facilities who have account with Union Bank or UPAY via InstaPay (for individual Non-Union Bank Account holders); or
Individuals with business/ practice of profession income ONLY and the method of deduction used is optional standard deduction (OSD)	1701A January 2018 (NEW)	➤ eBIRForms Filers/Users – shall use the Offline eBIRForms Package v7.9.2.1 in filling out the return. The package can be downloaded in the BIR website, and if: a.) With tax due/payment – after accomplishing the return, submit the return online. If: • Manual payment - print the return and the Tax Return Receipt Confirmation received via email. File the return, together with the Tax Return Receipt Confirmation with AAB under the jurisdiction of the RDO or to the RCO of the RDO where the taxpayer is registered. • Online payment – pay thru the BIR's ePayment gateways/facilities	▪ Thru Taxpayer Software Provider (TSP)/Taxpayer Agent such as GCash, PayMaya or MyEG.
Individuals with business/ practice of profession income ONLY and opted to avail of 8% flat income tax rate	1701A January 2018 (NEW)		** Taxpayers who shall pay their tax due online are required to file the corresponding Annual Income Tax Return (AITR) online through the Offline eBIRForms Package v7.9.2.1
Corporation, Partnership and other Non-Individual who are subject only to regular income tax rate of 25% or 20%	1702-RT January 2018 (ENCs)	b.) Without tax due/payment – file the "No Payment" return thru the Offline eBIRForms Package v7.9.2.1 by submitting the return online.	
Corporation, Partnership and other Non-Individual who 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)	➤ Electronic Filing and Payment System (eFPS) Filers/Users of the following: a.) BIR Form Nos. 1700, 1701 and 1701A- with or without tax due/payment ❖ Shall still file thru the Offline eBIRForms Package v7.9.2.1 by following the procedure stated under the eBIRForms Filers/Users. ❖ After successful submission, pay manually thru AAB or RCO or pay electronically thru BIR's ePayment gateways/facilities	
Corporation, Partnership and other Non-Individual who 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)	b.) BIR Form No. 1702-RT – with or without tax due/payment ❖ Shall file thru eFPS upon posting of this RMC. ❖ eFPS filers/users who already filed their BIR Form No. 1702-RT using the Offline eBIRForms Package shall not be required to refile the said return in eFPS.	

		<p>c.) BIR Form Nos. 1702-EX and 1702-MX – with or without tax due/payment</p> <ul style="list-style-type: none"> ❖ Shall still file thru the Offline eBIRForms Package v7.9.2.1. ❖ After submitting the return, payment of taxes due thereon, if any, shall be done in the eFPS facility using BIR Form No. 0605. Tax Type Code to be used is Income Tax (IT) and the Alphanumeric Tax Code (ATC) is MC 200 Miscellaneous Tax. 	<p>For eFPS Filers – ePay through the eFPS Facility</p>
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SUBMISSION OF REQUIRED ATTACHMENTS:			
TAXPAYER/FILER	WHEN TO SUBMIT	MODE OF SUBMISSION	ATTACHMENTS
Manual Filers	Upon filing of the AITR to the AAB or RCO under the jurisdiction of the RDO where the taxpayer is registered	<ul style="list-style-type: none"> ➤ Manual submission ➤ Online submission thru Electronic Audited Financial Statements (eAFS) 	<ul style="list-style-type: none"> • Certificate of Independent CPA duly accredited by the BIR • Audited Financial Statements (AFS) • Notes to AFS • Statement of Management Responsibilities (SMR) • BIR Form No. 1709 – Information Return on Transactions with Related Party, if applicable • BIR Form No. 2307- Certificate of Creditable Tax Withheld at Source • System generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alphabetical of Withholding Taxes (SAWT) thru esubmission@bir.gov.ph
eBIRForms and eFPS Filers	Within fifteen (15) days from the date of electronic filing or the deadline of filing of the return whichever comes later.		