

GUIDELINES IN THE FILING AND PAYMENT OF ANNUAL INCOME TAX RETURN FOR TAXABLE YEAR 2022

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)	<p>➤ 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 v7.9.4. The package can be downloaded in the BIR website.</p>	<p>For Manual and eBIRForms Filers</p> <p>a.) Manual Payment</p>
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>❖ Pre-printed Return available in the RDO Fill out (3 copies) all applicable fields then file the return with the Authorized Agent Bank (AAB) under the jurisdiction of ANY RDO or to the Revenue Collection Officer (RCO) of ANY RDO.</p>	<p>▪ ANY Authorized Agent Bank (AAB); or</p> <p>▪ In places where there are no AABs, the tax due shall be paid with the concerned Revenue Collection Officer (RCO)* under ANY RDO.</p>
Individuals with business/practice of profession income ONLY and the method of deduction used is itemized deduction	1701 January 2018 (ENCS)	<p>❖ Return downloaded from the BIR website Print (in folio/legal size bond paper) the return (in 3 copies) and fill out all the applicable fields then file the return with ANY AAB or to the RCO of ANY RDO.</p>	<p>b.) Electronic Payment (ePay) Channels/ Gateways. **</p>
Individuals with business/practice of profession income and at the same time with compensation income (mixed income earner)	1701 January 2018 (ENCS)	<p>❖ Return in the Offline eBIRForms Package v7.9.4 Fill out the return then after successful validation print (in folio/legal size bond paper) the return (in 3 copies) and file with ANY AAB or to the RCO of ANY RDO.</p>	<p>▪ 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</p>
Estates engaged in trade or business	1701 January 2018 (ENCS)	<p>➤ eBIRForms Filers/Users– shall use the Offline eBIRForms Package v7.9.4 in filling out the return. The package can be downloaded in the BIR website, and if:</p>	
Trusts engaged in trade or business	1701 January 2018 (ENCS)	<p>a.) With tax due/payment – after accomplishing the return, submit the return online. Then proceed to payment either:</p>	
Individuals with business/ practice of profession income ONLY and the method of deduction used is optional standard deduction (OSD)	1701A January 2018 (NEW)	<p>• Manual payment – print (in folio/legal size bond paper) the return (in 3 copies) and the Tax Return Receipt Confirmation received via email. File the return, together with the Tax Return Receipt Confirmation with ANY AAB or to the RCO of ANY RDO.</p> <p>• Online payment – pay thru the BIR’s ePayment Channels/Gateways.</p>	<p>▪ Development Bank of the Philippines’ (DBP) PayTax Online, for taxpayers-holders of VISA/ MasterCard Credit Card and/or BancNet ATM/ Debit Card; or</p>
Individuals with business/ practice of profession income ONLY and opted to avail of 8% flat income tax rate	1701A January 2018 (NEW)	<p>b.) Without tax due/payment – file the “No Payment” return electronically thru the Offline eBIRForms Package v7.9.4 by submitting the return online.</p>	
Corporations, Partnerships and other Non-Individuals that are subject only to regular income tax rate of 25% or 20%	1702-RT January 2018 (ENCS)	<p>➤ Electronic Filing and Payment System (eFPS) Filers/Users of the following:</p> <p>a.) BIR Form Nos. 1700, 1701 and 1701A- with or without tax due/payment</p> <p>❖ Shall still file thru the Offline eBIRForms Package v7.9.4 by following the procedure stated under the eBIRForms Filers/Users.</p> <p>❖ After successful submission, pay manually thru ANY AAB or RCO or pay electronically thru BIR’s ePayment gateways/facilities.</p>	<p>▪ 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-Union Bank Account holders); or</p>

<p>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.)</p>	<p>1702-EX January 2018 (ENCS) v.2 (1702EXv2018C in eBIRForms)</p>	<p>b.) BIR Form No. 1702-RT – with or without tax due/payment ❖ Shall file thru the eFPS</p> <p>c.) BIR Form Nos. 1702-EX and 1702-MX – with or without tax due/payment ❖ Shall still file thru the Offline eBIRForms Package v7.9.4.</p> <p>❖ 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> <p>NOTES:</p>	<p>▪ Thru Taxpayer Software Provider (TSP)/Taxpayer Agent such as GCash, Maya or MyEG.</p> <p>For eFPS Filers – ePay through the eFPS Facility</p> <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 must file the corresponding Annual Income Tax Return (AITR) online through the Offline eBIRForms Package v7.9.4.</p>
<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%)</p>	<p>1702-MX January 2018 (ENCS) (1702MXv2018C in eBIRForms)</p>	<p>1. Resident Foreign Corporations that are subjected to 25% Regular Income Tax Rates shall use BIR Form No. 1702-MX in filing their AITR. This is due to the reason that their corresponding Alphanumeric Tax Codes (ATCs) are not yet included or available in BIR Form No. 1702-RT (either in eFPS or eBIRForms). Follow the instructions in filing and payment (whether the taxpayers are an eFPS or eBIRForms filers/users) stated in this Guidelines.</p> <p>2. Filing and payment of AITRs anywhere is until April 17, 2023 only and covers Calendar Year 2022.</p>	

SUBMISSION OF REQUIRED ATTACHMENTS:

<u>TAXPAYER/FILER</u>	<u>WHEN TO SUBMIT</u>	<u>MODE OF SUBMISSION</u>	<u>ATTACHMENTS (only those applicable to the respective taxpayer)</u>
<p>Manual Filers</p>	<p>Upon filing of the AITR to the AAB or RCO</p>	<p>➤ Manual submission together with the filed return</p> <p>NOTE: Submission of attachment to any RDO is until April 17, 2023 only and covers the Calendar Year 2022.</p>	<ul style="list-style-type: none"> • Filing Reference Number (FRN) as proof of eFiling in the eFPS; • Tax Return Receipt Confirmation as proof of eFiling in the 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; • 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; and • BIR Form No. 1709 – Information Return on Transactions with Related Party;
<p>eBIRForms and eFPS Filers</p>	<p>➤ Within fifteen (15) days from the date of tax filing deadline ➤ In case of late filing, within fifteen (15) days from filing</p>	<p>➤ Online submission thru Electronic Audited Financial Statements (eAFS); or ➤ Manual submission to the concerned Large Taxpayers Office/Division or Revenue District Office (RDO) where the taxpayer is registered.</p>	