



Bringing in Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



**BAGONG
PILIPINAS**

MAR 16 2026

REVENUE MEMORANDUM CIRCULAR NO. 020-2026

SUBJECT : Guidelines in the Filing of Annual Income Tax Returns and Payment of Corresponding Taxes Due Thereon for Calendar Year 2025

TO : All Internal Revenue Officials, Employees, and Others Concerned

In accordance with the implementing provision of Republic Act No. 11976 also known as "Ease of Paying Taxes (EOPT) Act" under Section 3 of Revenue Regulations (RR) No. 4-2024, this Circular is being issued 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.**

I. FILING OF TAX RETURNS

Taxpayers are reminded of the existing procedures for the electronic filing of tax returns through the following **BIR electronic filing platforms** :

- 1. Electronic Filing and Payment System (eFPS)** - for taxpayers mandated to use the system or voluntarily opted to enroll shall file the AITR electronically and pay the taxes due thereon through the eFPS-Authorized Agent Banks (AABs) where they are enrolled. The AITRs available in the eFPS are BIR Form Nos. 1700, 1701, 1701A, 1702RT, 1702-EX, and 1702-MX; or
- 2. Offline eBIRForms Package** - for non-eFPS taxpayers, including those filing "No Payment" returns shall use the eBIRForms in filing their AITR electronically through the **Offline eBIRForms Package v7.9.5**. The AITRs available are the following:

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

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3. **Tax Software Providers (TSPs) certified by BIR** - for specific returns. For the list of TSPs and the certified BIR forms, please refer to **Annex "A"**.

Taxpayers submitting their tax returns through the Offline eBIRForms Package are advised to capture a screenshot of the pop-up message indicating that a system-generated email confirmation has been sent to the taxpayer's registered email address. The screenshot shall serve as proof of filing and successful submission of the tax return, which may be presented to the AAB when paying the corresponding tax due, particularly in cases where there is a delay in the receipt of the official email confirmation that the return has been successfully filed.

Manual filing shall only be allowed under the following instances:

- When there is a BIR-issued Advisory on the unavailability of the said electronic filing platforms ; or
- When there is justifiable reason as may be determined by the Commissioner of the Internal Revenue or his authorized representative; or
- When the tax return is still unavailable in any of the aforementioned electronic filing platforms.

Taxpayers mandated to use eFPS shall use the eBIRForms facility for them to be able to comply with the electronic filing of tax returns in case filing cannot be made through the eFPS due to the following reasons:

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

II. USE OF BIR eLOUNGE FACILITY

The BIR eLounge facility of the Revenue District Offices (RDO) shall be available to all taxpayers who need assistance in the electronic filing of their tax returns and payment of corresponding tax dues. However, priority shall be given to the following sectors:

1. Senior Citizen or Persons with Disabilities in filing their own tax returns;



2. Employees deriving purely compensation income from two or more employers, concurrently or successively at any time during the taxable year, or from a single employer, although the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing;
3. Employees qualified for substituted filing under Sec. 2.83.4 of RR No. 2-98, as amended, but opted to file an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.; and
4. Taxpayers without internet facility who needs assistance in the electronic filing of their tax returns.

Priority should be given to taxpayers filing their own tax returns over tax practitioners who are filing several returns for their clients. Bookkeepers/accountants/tax practitioners/tax agents and taxpayers are allowed to use the eLounge for a maximum of three (3) transactions only per day and not exceeding one (1) hour, whichever is shorter, pursuant to Revenue Memorandum Order No. 39-2024.

To ensure full utilization of the BIR eLounge Facility in the RDOs, revenue personnel assigned to assist shall accommodate taxpayers who are already within the premises of the RDOs on or before the 5:00 PM official working hour, regardless of jurisdiction, and shall continue to assist them until the completion of the filing of their 2025 AITRs using the eBIRForms or eFPS, and the submission of the required attachments using the Electronic Audited Financial Statements (eAFS) system.

III. PAYMENT OF TAXES

Consistent with existing regulations, payment of corresponding taxes due must be settled electronically in any of the following available electronic payment platforms:

1. **Electronic Filing and Payment System (eFPS)** - for taxpayers mandated to use the system or voluntarily opt to enroll;
2. **Electronic Payment (ePayment) Gateways such as:**
 - **Land Bank of the Philippines' (LBP) Link.Biz Portal** – for taxpayers who have ATM account/s with LBP and/or holders of BancNet ATM/Debit/Prepaid Card or taxpayer utilizing PESONet facility for depositors of Asia United Bank, Bank of the Philippine Islands, Philippine Savings Bank, Rizal Commercial Banking Corporation, Robinsons Bank and UnionBank of the Philippines;
 - **UnionBank 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



- **Development Bank of the Philippines (DBP) PayTax Online** – for taxpayers-holders of VISA/MasterCard Credit Card and/or BancNet ATM/Debit Card, Tax Software Provider (TSP) or through its partner TSPs, namely:
 - a. **MyEG** (using credit card or electronic wallets such as GCash, Maya, GrabPay or ShopeePay); and
 - b. **MAYA** (Mobile application).

Attached herein are the Guidelines in the Payment of Corresponding Taxes Due through BIR ePay Services or **Annex "B"**, for easy reference.

Likewise, taxpayers mandated to use eFPS but are not yet enrolled in eFPS and in any eFPS-AABs shall pay the corresponding taxes electronically through any ePay facilities or manually through any Authorized Agent Banks (AABs), until their enrolment in the eFPS and eFPS-AABs has been approved.

Furthermore, tax payments may also be made manually through **over-the-counter** with any **AABs** under the following instances:

- When the taxpayer electronically filed the tax return using the eBIRForms; or
- When the enrolment of a mandated eFPS user in the eFPS-AAB is still in process; or
- When the BIR-EFPS and/or eFPS-AAB system is unavailable.

IV. GUIDELINES IN THE FILING OF BIR FORM NOS. 1701-MS, 1701 AND 1701A

In response to the inquiries raised by micro and small taxpayers regarding the filing of their AITRs, the following guidelines are hereby issued to clarify the applicable procedures and provide guidance in the filing of BIR Form Nos. 1701-MS, 1701, and 1701A. Attached herewith is the Frequently Asked Questions marked as Annex "C" for Micro and Small Taxpayers on Filing their 2025 AITR.

1. Individual business taxpayers classified as Micro or Small may file any of the prescribed AITR for individuals, regardless of the form type indicated in their Certificate of Registration (COR) – BIR Form No. 2303.

BIR Form No.	Manner of Filing	Manner of Payment
1. 1701-MS	Manual <ul style="list-style-type: none"> ▪ If with Tax Payable - to ANY AAB 	<ul style="list-style-type: none"> ▪ Manual payment through over-the-counter of ANY AAB

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BIR Form No.	Manner of Filing	Manner of Payment
	<ul style="list-style-type: none"> ▪ If without Tax Payable – to ANY RDO 	<ul style="list-style-type: none"> ▪ Online payment specified in Section III of this Circular. Provided, that the AITR must be filed to ANY RDO together with the proof of payment of the taxes due thereon
2. 1701A	Electronic via Offline eBIRForms Package v7.9.5 or eFPS	Online Payment - <ul style="list-style-type: none"> ▪ <i>eBIRForms Users/Filers</i> - through ePayment Gateways specified in Section III (2) of this Circular ▪ <i>eFPS Users/Filers</i> - eFPS-AAB where the taxpayer is enrolled
3. 1701	Electronic via Offline eBIRForms Package v7.9.5 or eFPS	Online Payment - <ul style="list-style-type: none"> ▪ <i>eBIRForms Users/Filers</i> - through ePayment Gateways specified in Section III (2) of this Circular ▪ <i>eFPS Users/Filers</i> - eFPS-AAB where the taxpayer is enrolled

2. BIR Form No. 1701-MS is not yet available in the eFPS and Offline eBIRForms Package. Hence, individual taxpayers classified as Micro and Small who opted to use and file the return manually shall:
 - a. 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
 - b. Request three (3) copies of BIR Form No. 1701-MS at any RDO and accomplish the return manually.
3. Taxpayers classified as Micro and Small may opt to electronically file their 2025 AITR using BIR Form No. 1701 or BIR Form No. 1701A available in the eFPS and eBIRForms, whichever is applicable. Micro and Small taxpayers who already electronically filed their AITR using BIR Form Nos. 1701 and 1701A and paid their taxes due thereon, are no longer required to file the BIR Form No. 1701-MS manually.
4. Taxpayers classified as Medium or Large shall file electronically the AITR using BIR Form No. 1701 or 1701A, whichever is applicable.



5. In cases where Micro and Small taxpayers opt to file electronically using BIR Form No. 1701 or 1701A, they may accomplish only the minimum required fields, consistent with the information required in BIR Form No. 1701-MS, in order to simplify the filing of the AITR.

Attached herewith as **Annex "D"** is the Minimum Required Information in the Filing of the AITR for Micro and Small Taxpayers Using BIR Form Nos. 1701 or 1701A.

6. If the COR of the Micro and Small taxpayers reflects only the form "1701/1701A", they are not required to update or change their COR to include the BIR form type 1701-MS or to reflect "1701/1701A/1701MS".

V. SUBMISSION OF ATTACHMENTS TO FILED RETURNS

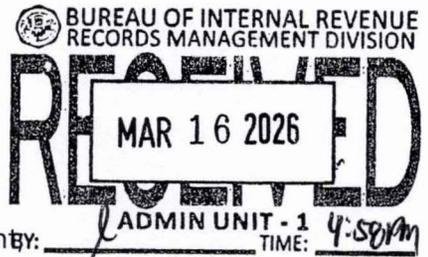
The stamping of the AITR or to have them stamped "Received" is not required. Instead, the Filing Reference Number (FRN) or the Tax Return Receipt Confirmation (TRRC) shall serve as proof of filing such AITR.

The attachment/s to the AITR, if there is/are any, 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 said facilities as announced by BIR, the attachments can be submitted manually to the BIR district office that has jurisdiction over the taxpayer.

The required attachments to the AITR are as follows:

- FRN as proof of eFiling in eFPS;
- 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;
- BIR Form No. 1606 - Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt);
- BIR Form No. 2304 – Certificate of Income Payments not Subjected to Withholding Tax;
- BIR Form No. 2316 – Certificate of Compensation Payment/Tax Withheld;
- System generated Acknowledgement Receipt or 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 return. ▪ In case of late filing, within 15 days from filing. 	<ul style="list-style-type: none"> ▪ Online submission through eAFS system

Companies who filed their AFS through the BIR eAFS system shall attach the system-generated TRN/Confirmation Receipt which contains a PDF document issued by the eafs@bir.gov.ph confirming successful upload and contains the Company Name, TIN, Taxable Year, and files name submitted, in lieu of the manual "Received" stamp per Section 4(1) of Memorandum Circular No. 9 Series of 2026 of the Securities and Exchange Commission (SEC).

Manual submission of the attachments to the Large Taxpayers Office/Division or RDO, shall be allowed **in case of system unavailability with a duly released advisory**. Attachments shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income.

VI. 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:

1. Those who already filed 1701 or 1701A using Offline eBIRForms Package, eFPS or authorized eTSPs; and
2. Those who filed and pay manually using BIR Form No. 1701-MS.

All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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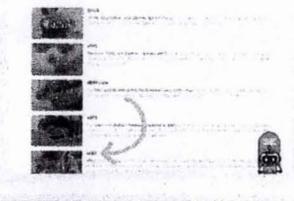
INSERT RDO NO. - NAME
BIR ePAY SERVICES

How to Pay Through LANDBANK LINK.BIZPORTAL

STEP 1 VISIT THE BIR WEBSITE (www.bir.gov.ph) AND SELECT eSERVICES.



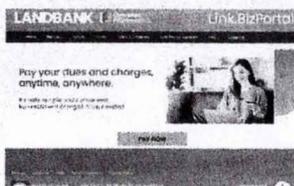
STEP 2 FROM eSERVICES, SELECT ePAY.



STEP 3 CLICK LANDBANK LINK.BIZPORTAL FROM THE AVAILABLE ePAYMENT GATEWAYS.



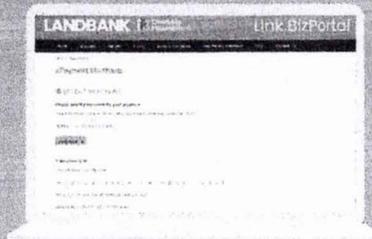
STEP 4 CLICK PAY NOW.



BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. ____
INSERT RDO NO. - NAME



STEP 5 SELECT BUREAU OF INTERNAL REVENUE AS MERCHANT.



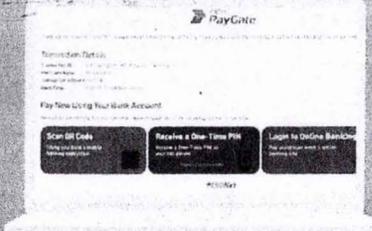
STEP 6 SELECT TAX PAYMENT AND CLICK CONTINUE.



STEP 7 FILL IN TAXPAYER DETAILS AND CLICK CONTINUE.



STEP 8 PAY USING YOUR BANK ACCOUNT.



STEP 9



LOG IN TO ONLINE BANKING AND COMPLETE PAYMENT.



FINAL STEP A PAYMENT CONFIRMATION WILL BE DISPLAYED FOR SUCCESSFUL TAX PAYMENT.



- Please electronically file the corresponding return/s to avoid penalties.
- Taxpayers have the option to print the payment confirmation. A copy will also be sent to their e-mail address.
- Landbank Link.BizPortal may be accessed from 12:01AM to 11:00PM PST

Who are qualified to pay in LANDBANK Link.BizPortal?

- LANDBANK ATM Savings Account
- LANDBANK VISA Debit Cards
- LANDBANK Current Accounts with ATM Access
- LANDBANK Corporate Payment Card (ePC)
- BancNet-Member Banks' ATM Card accounts
- International Credit/Debit Cards (Visa, Mastercard, JBC)
- Globe GCash
- PCHC PayGate

FOR QUESTIONS AND CONCERNS, PLEASE CONTACT US AT:



Bureau of Internal Revenue -
RDO No. - Name



RDO Twitter Handle



RDO's Contact
Number/s

RDO NO. - NAME
(Insert RDO Address)

For more information, access the BIR website (www.bir.gov.ph)



**INSERT RDO NO. - NAME
BIR ePAY SERVICES**

How to Pay through MYEG

STEP 1 VISIT THE BIR WEBSITE AND SELECT eSERVICES www.bir.gov.ph.



STEP 2 FROM eSERVICES, SELECT ePAY.



STEP 3 CLICK THE MYEG ICON/IMAGE.



STEP 4 FROM MYEG HOMEPAGE, CLICK PAY TAXES ONLINE.



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REVENUE REGION NO. ___
INSERT RDO NO. - NAME**



STEP 5 REGISTER AN ACCOUNT WITH MYEG OR SIGN IN USING YOUR GOOGLE ACCOUNT.



STEP 6 PROCEED TO ENTER THE BIR PAYMENT DETAILS AND CLICK CONFIRM AND PAY.



STEP 7 YOU WILL BE REDIRECTED TO MYEG PAYMENT GATEWAY.



**CHOOSE YOUR PREFERRED MODE OF PAYMENT:
MOBILE WALLET OR CREDIT/DEBIT CARD**



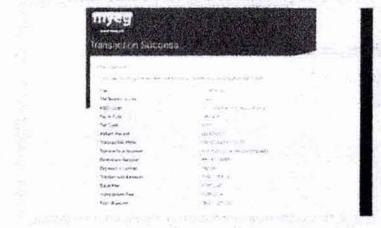
STEP 8 AFTER PAYMENT, YOU WILL BE DIRECTED TO PAYMENT SUCCESS PAGE.



FINAL STEP



YOU WILL RECEIVE THE TRANSACTION SUCCESS EMAIL NOTIFICATION TO THE NOMINATED EMAIL ADDRESS.



Please ensure correct email address for payment / transaction success email notification.



Please electronically file the corresponding return/s to avoid penalties.

FOR QUESTIONS AND CONCERNS, PLEASE CONTACT US AT:



Bureau of Internal Revenue - RDO No. - Name



RDO Twitter Handle



RDO's Contact Number/s



RDO NO. - NAME
Insert RDO Address

For more information, access the BIR website (www.bir.gov.ph)

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, such as graduated income tax rates or the 8% income tax rate. The applicable BIR Forms are as follows:

Form	When to Use
1. BIR Form No. 1701	For individual taxpayers engaged in trade or business or practice of professions including mixed income earners (with compensation income from employment), estate or trusts, with one or multiple income tax rates.
2. BIR Form No. 1701A	For individual taxpayers earning income purely from business or profession under graduated income tax rates availing Optional Standard Deductions or 8% income tax rate
3. BIR Form No. 1701-MS	For Micro and Small Taxpayers engaged in trade or business or practice of professions including mixed income earners (with compensation income from employment), who prefer a simplified two-page tax return and are subject to a single income tax rate (either graduated, 8% income tax rate, special/preferential rate, or exempt) for business income.

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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 through Offline eBIRForms Package, Electronic Filing and Payment System (eFPS) or authorized Tax Software Providers (TSPs).

BIR Form No. 1701-MS, which is not yet available in the eFPS and eBIRForms, may be filed manually by Micro and Small individual business taxpayers who opt to use this simplified return.

Q7 Where can Micro and Small taxpayers obtain BIR Form No. 1701-MS?

A7 Individual business taxpayers classified as Micro and Small who opt to use and file the return manually may obtain BIR Form No. 1701-MS through any of the following:

1. Download and accomplish the fillable BIR Form No. 1701-MS from the BIR website, with link:

https://bir-cdn.bir.gov.ph/BIR/pdf/1701-MS%20August%202024%20Fillable_01.pdf

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 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 The BIR Form No. 1701-MS can be filed manually:

- If with Tax Payable – to any Authorized Agent Bank; or
- If without Tax payable – to any Revenue District Office

Q9 Do I still need to file if I have "No Payment" Tax Return?

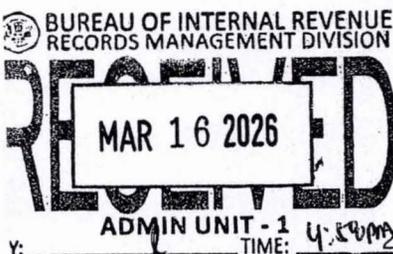
A9 Yes. "No Payment" Tax Returns are required to be filed electronically via Offline eBIRForms Package or eFPS or authorized eTSPs, whichever is applicable. However, Micro and Small Taxpayers who elect to file manually using BIR Form No. 1701-MS shall be allowed to file the return manually at any Revenue District Office on or before the prescribed deadline, without the imposition of penalty.

Q10 Can Micro and Small taxpayers file BIR Form No. 1701-MS even if such BIR form is not indicated in their BIR Certificate of Registration (COR)?

A10 Yes. Micro and Small Taxpayers whose BIR COR does not include the form 1701-MS have the option to file manually using the said return.

Q11 If the taxpayer's BIR COR shows only BIR form No. 1701 or 1701A, is it necessary to update such COR to include BIR Form No. 1701-MS?

A11 No. Micro and Small Taxpayers whose BIR COR does not include the form 1701-MS are not required to update their BIR COR to reflect the said form or for the purpose of using the same. However, taxpayers who still wish to have BIR Form No. 1701-MS reflected in their COR may opt to update their registration information with the Revenue District Office where they are registered.



Minimum Required Information in the Filing of the AITR

This Annex is intended solely as a guide for micro and small taxpayers who are qualified to use BIR Form No. 1701-MS but who elect to file electronically using BIR Form No. 1701 or 1701A due to the current unavailability of BIR Form No. 1701-MS in the Offline eBIRForms Package and eFPS. It identifies the minimum information that may be supplied in such electronic filing, without prejudice to the submission of other information or attachments as may be required under existing rules.

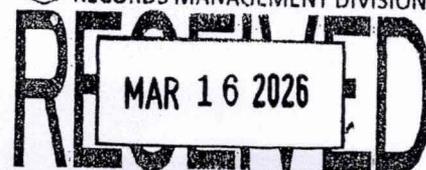
Further, for purposes of this Annex, 'minimum required information' refers only to the essential fields necessary to enable electronic filing consistent with the information required under BIR Form No. 1701-MS, and shall not be construed as excusing the taxpayer from compliance with substantiation, attachment, or other requirements under existing revenue issuances.

The taxpayer must still use the form legally applicable to the taxpayer's classification, income type, and tax regime. This Annex does not authorize the use of BIR Form No. 1701A in cases where BIR Form No. 1701 is the proper return, or vice versa.

A. TAXPAYER & SPOUSE INFORMATION (1701-MS PART I)

FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
1 For the Year (MM/YYYY)	Part I, Item 1 For the Year (YYYY)	Part I, Item 1 For the Year (MM/YYYY)
2 Amended Return? (Y/N)	Part I, Item 2 Amended Return?	Part I, Item 2 Amended Return?
3 Short Period Return?	Part I, Item 3 Short Period Return?	Part I, Item 3 Short Period Return?
4 Civil Status	Part I, Item 16 Civil Status	Part I, Item 16 Civil Status
5 If married, filing Jointly/Separately/Not applicable	Part I, Items 17-18 If married; Filing Status	Part I, Items 17-18 If married; Filing Status
6 TIN	Part I, Item 4 TIN	Part I, Item 4 TIN
7 RDO Code	Part I, Item 5 RDO Code	Part I, Item 5 RDO Code
8 Taxpayer's Name (or ESTATE/TRUST FAO)	Part I, Item 8 Taxpayer's Name (or Estate/Trust FAO)	Part I, Item 8 Taxpayer's Name
9 Email Address	Part I, Item 11 Email Address	Part I, Item 11 Email Address
10 Contact Number	Part I, Item 15 Contact No.	Part I, Item 15 Contact No.
11 Source of Income (Business / Profession / Mixed / Compensation)	Part I, Items 6-7 Taxpayer Type & Alphanumeric Tax Code	Part I, Items 6-7 Taxpayer Type & Alphanumeric Tax Code

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FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
12 Tax Regime: Graduated / 8% / Exempt / Special	Part I, Item 21 Tax Rate (Graduated or 8%); Items 19-20 (Exempt/Special?)	Part I, Item 19 Tax Rate (Graduated with OSD or 8%)
13-16 Tax Relief/Exemption details (Legal basis; IPA/Agency; Registered activity; Effectivity dates)	Part I, Items 19-20 tick "Exempt"/"Special" → complete the corresponding details in Part X (Consolidation per Tax Regime) and Part XI Schedule A , as applicable	Not typically used in 1701A; if under special regime, 1701 (not 1701A) is generally the form to use.
17 Method of Deduction (Itemized or OSD)	Part I, Item 21A Method of Deduction	Part I, Item 19 (If Graduated with OSD only) — 1701A allows only OSD or 8%
18 ATC	Part I, Item 7 ATC	Part I, Item 7 ATC
	* Part IV, Items 1-12 Spouse Information, if married	* Part V, Items 66-75 Spouse Information, if married

B. TOTAL INCOME TAX PAYABLE (1701-MS PART II)

FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701 / AUTO-POPULATED FIELDS	WHERE TO FILL OUT IN BIR FORM 1701A / AUTO-POPULATED FIELDS
19-27 PART II – Total Income Tax Payable	Part II – Total Tax Payable, Item 22-26 (Auto-Populated Fields)	Part II – Total Tax Payable, Item 20-24 (Auto-Populated Fields)
28 Penalties	Part II, Items 27-30 Penalties	Part II, Items 24-28 Penalties
29-30 Total Amount Payable/ Aggregate	Part II, Items 31-32 Total Amount Payable/Aggregate	Part II, Items 29-30 Total Amount Payable/Aggregate
31 Options if Overpayment	Part II after item 32 - If Overpayment	Part II after item 30 - If Overpayment

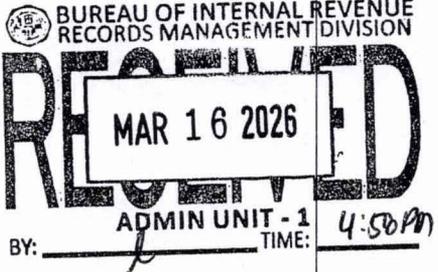
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C. INCOME & DEDUCTIONS SECTIONS (1701-MS PART IV)

BIR FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
1-4 Taxable Compensation Income	Part V, Items 1-7 Schedule 1 and Schedule 2	Not Applicable to 1701A
5-9 Sales/Revenues/Fees, Cost of Sales and Gross Income <i>(For Graduated Income Tax Rates/Special or Preferential Rate/Exempt from Income Tax)</i>	Part V, Items 8-12 Sales/Revenues/Fees, Cost of Sales and Gross Income <i>(For Graduated Income Tax Rates)</i> Part X, Schedule B Items 1-9 (Consolidation per Tax Regime) and Part XI Schedule B , <i>(Special or Preferential Rate/Exempt from Income Tax)</i>	Part IV.A, Items 36-38 Sales/Revenues/Fees, and Net Sales/Revenues/Receipts/Fees <i>(For Graduated Income Tax Rates)</i>
10 Deductions <i>(For Graduated Income Tax Rates/Special or Preferential Rate/Exempt from Income Tax)</i>	Part V, Items 13-16, Schedules 4-6 Deductions <i>(For Graduated Income Tax Rates)</i> Part X, Schedule B Items 1-9 (Consolidation per Tax Regime) and Part XI Schedule B , <i>(Special or Preferential Rate/Exempt from Income Tax)</i>	Not Applicable to 1701A 
11 OSD (40%) — if elected	Part V, Items 17 OSD, do not supply itemized schedules.	Part IV.A, Item 39 OSD <i>(For Graduated Income Tax Rates with OSD)</i>
12 -15 and 18B Net Income/(Loss), Taxable Income – Business, Total Tax Due – Compensation and Business	Part V, Items 18-25 Net Income/(Loss), Total Taxable Income – Business, Total Tax Due – Compensation and Business	Part IV.A, Items 40-46 Net Income/(Loss), Total Taxable Income, Tax Due <i>(For Graduated Income Tax Rates with OSD)</i>
19-25 Sales/Revenues/Fees, Taxable Income, Tax Due and Total Tax Due – Compensation and Business <i>(For 8% Income Tax Rate)</i>	Part V, Items 26-32 Sales/Revenues/Fees, Total Taxable Income, Tax Due Total Tax Due – Compensation and Business <i>(For 8% Income Tax Rate)</i>	Part IV.B, Items 47-56 Sales/Revenues/Fees, Taxable Income, Tax Due Total Tax Due <i>(For 8% Income Tax Rate)</i>

D. PAYMENTS/CREDITS & INSTALLMENTS (1701-MS PART V)

BIR FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
Part V Items 1-10 Tax Credits/Payments (summary)	Part VII, Item 1-9, Item 10 → Part II, Item 23	Part IV.C, Items 57-63 Item 64 → Part II, Item 21
Installment (Oct 15)	Part II, Item 25	Part II, Item 23

E. TAX RELIEF AVAILMENT (1701-MS PART VI)

BIR FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
Part VI – Items 1 Tax Relief Availment	Part VIII (Tax Relief Availment) if under Special/ Preferential Rate or Exempt	Not Applicable to 1701A
	Part IX (Reconciliation of Net Income per Book Against Taxable Income)	Not Applicable to 1701A


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