

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Guidelines in the Filing of
the 2024 Annual Income Tax
Return

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 34-2025
April 8, 2025

GUIDELINES IN THE FILING
OF THE 2024 ANNUAL INCOME TAX RETURN

I. Deadline for Filing and Payment

Filing of the 2024 Annual Income Tax Return (AITR) and the payment of the corresponding taxes is due on or before **April 15, 2025**

II. Modes of Filing

General Rule: Filing shall be done **electronically**, including AITRs without payment

Exception: **Manual** filing shall only be allowed to the following:

- Micro and Small individual business taxpayers (using BIR Form No. 1701-MS);
- When there is a BIR-issued Advisory on the unavailability of the electronic systems; or
- Justifiable reasons determined by the Commissioner of Internal Revenue or his authorized representative.

III. Guidelines for Electronic Filing of Tax Returns

A. Electronic Filing and Payment System (eFPS)

Covered Taxpayers	Taxpayers mandated to use the eFPS AITR shall be filed electronically and payment of taxes shall be through the eFPS Authorized Agent Banks (AAB)	
Available AITRs	BIR Form	Description
	1700	For individuals earning purely compensation income (including non-business/non-profession)
	1701A	For individuals earning purely from business/profession
	1701	For individual mixed income earner, estates and trusts
	1702RT	For non-individuals subject only to the regular income tax rate
	1702EX	For non-individuals exempt under the Tax Code and other special laws with no other taxable income
	1702MX	For non-individuals with income subject to multiple tax rates or special/preferential rates

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Alternatives	<p>eBIRForms facility shall be used in case filing through the eFPS cannot be made due to:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Enrollment in eFPS and eFPS-AAB still in process; <input checked="" type="checkbox"/> Unavailability of eFPS covered by an Advisory published by the BIR; or <input checked="" type="checkbox"/> Unavailability of eFPS-AAB covered by an Advisory published by the AAB
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B. eBIRForms

Covered Taxpayers	<p>Non-eFPS taxpayers</p> <p>AITR shall be filed electronically through Offline eBIRForms Package v7.9.4.2</p>	
Available AITRs	BIR Form	Latest Version
	1700	BIR Form No. 1700v2018
	1701A	BIR Form No. 1701v2018
	1701	BIR Form No. 1701A
	1702RT	BIR Form No. 1702RTv2018C
	1702EX	BIR Form No. 1702EXv2018C
	1702MX	BIR Form No. 1702MXv2018C

C. Tax Software Providers (TSP)

The list of TSPs are as follows:

TSP	Software Solution
AKTUS GLOBAL MANAGEMENT, INC.	ETAX PH
ANANTA SOLUTION CORP.	ANANTAKS
ASIAN CONSULTING GROUP, INC.	TAXWHIZPH
CARL PATRICK E. CUBILLAS	TAXISTA
ETAXPOINT SOFTWARE SOLUTION CORP	ETAXPOINT BOOKKEPING EDITION
MPM CONSULTING SERVICES, INC.	MPM ACCOUNTING SOFTWARE
MYTAXWHIZPH DIGITAL SOLUTION, INC.	MYTAXWHIZPH DIGITAL SOLUTION, INC.
PILIPINAS MICRO-MATRIX TECH. (PMT JOINT VENTURE), INC.	EPAYTAX
	PMTI PAYTAX
TAXUMO, INC.	TAXUMO INC
TEN ELLEVEN MANILA, INC.	JUANTAX
WYVERN CORP.	WYVERN-ONETT
YAHSHUA SYSTECH CORP.	YAHSHUA TAX ONLINE

Note: Each TSP has certified BIR Forms; See Annex B of RMC No. 34-2025

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D. eLounge Facility

Eligible taxpayers	eLounge facility of the RDO may be used by: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Senior citizens and persons with disabilities <input checked="" type="checkbox"/> Employees deriving purely compensation income from 2 or more employers or from a single employer but whose spouse is not entitled to substituted filing; <input checked="" type="checkbox"/> Employees qualified for substituted filing but opted to file an ITR; and <input checked="" type="checkbox"/> Taxpayers without internet facility
Priority	Priority should be given to taxpayers filing their own returns (vs. tax practitioners filing several returns for their clients)

Note: No need to have the AITR stamped "Received"

IV. **Guidelines for Payment of Taxes**

A. Manual Payment

Manual payment may be made through:

- Any AAB
- A Revenue Collection Officer (RCO), provided:
 - There is no AAB;
 - Payments may be through cash (up to P20,000.00) or check (regardless of amount); and
 - RCOs in municipalities shall not accept payment but direct payment to the RDO.

B. Online Payment

ePayment Gateway	Covered Taxpayers
Landbank of the Philippines (LBP) Link.BizPortal	For taxpayers who: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Have ATM account with LBP; <input checked="" type="checkbox"/> Are holders of BancNet ATM/Debit/Prepaid cards; or <input checked="" type="checkbox"/> Utilize PESONet facility for depositors of Rizal Commercial Banking Corporation, Robinsons Bank, Union Bank, Bank of the Philippine Islands, Philippine Savings Bank, and Asia United Bank
Development Bank of the Philippines (DBP) PayTax Online	For taxpayers who have: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> VISA/MasterCard Credit Cards; or <input checked="" type="checkbox"/> BancNet ATM/Debit Cards

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ePayment Gateway	Covered Taxpayers
Union Bank of the Philippines (UBP) Online/The Portal Payment Facilities	For taxpayers who have: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> An account with UBP; or <input checked="" type="checkbox"/> Instapay using UPAY facility (for individual non-account holders of UBP)
Tax Software Providers (TSP)	For taxpayers with TSPs utilizing: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Maya (mobile application) or <input checked="" type="checkbox"/> MyEG (using credit cards or e-wallets)

Note: Taxpayers using ePayment Gateways must file their AITR online through the Offline eBIRForms Package v.7.9.4.2.

V. Guidelines for Filing of BIR Form No. 1701-MS

Covered Taxpayers	Individual business taxpayers classified as Micro and Small
2024 AITR Filing Options	May be filed manually or electronically
Manual Procedures	Filing <ol style="list-style-type: none"> 1. Download the BIR Form No. 1701-MS from the BIR website 2. Accomplish in 3 copies in Legal/Folio size bond paper 3. File with any AAB or RDO
Electronic Procedures	Filing <p>Use the available forms in the eFPS and eBIRForms (<i>i.e.</i> BIR Form Nos. 1701 and 1701A) since BIR Form No. 1701-MS is not yet available</p>

Note: If the taxpayer paid through the BIR ePay gateways, the return and the proof of payment shall be filed with any RDO.

VI. Guidelines for the Attachments to the 2024 AITR

A. Required Attachments

- Filing Reference Number (for eFiling in eFPS) or Tax Return Receipt Confirmation (for eFiling in eBIRForms);
- Proof of Payment/Acknowledgment Receipt of Payment
- Certificate of Independent CPA (BIR-accredited)
- Unaudited/Audited Financial Statements (AFS)
- Notes to the AFS
- Statement of Management Responsibility
- BIR Form No. 2307 – Certificate of Creditable Tax Withheld at Source

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- BIR Form No. 1606 – Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset;
- 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 Acknowledgment Receipt or Validation Report of electronically submitted Summary Alphalist of Withholding Taxes thru csubmission@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

B. Deadlines and Modes of Submission

eBIRForms/eFPS/TSP Filers and Manual Filers (for BIR Form No. 1701-MS) shall submit the applicable attachments as follows:

Date of Submission	<input checked="" type="checkbox"/> Within 15 days from deadline of filing of return <input checked="" type="checkbox"/> Within 15 days of filing the return (in case of late filing)
Mode of Submission	Online through eAFS system Manual submission shall be allowed <u>in case of system unavailability with a duly released advisory</u>

Notes:

- The eAFS generated Transaction Reference Number/Confirmation Receipt shall serve as proof of submission.
- For SEC-purposes, companies shall attach the system generated Transaction Reference Number/Confirmation Receipt in lieu of the manual “Received” stamp.

Source:
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Learn more:

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