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DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2026

Guidelines in the Filing
of 2025 Annual Income
Tax Return and
Payment of Taxes

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 20-2026
March 16, 2026

**GUIDELINES IN THE FILING OF 2025 ANNUAL INCOME TAX RETURN AND
PAYMENT OF TAXES**

I. Filing of Tax Returns

A. Deadline for Filing

Filing of the 2025 Annual Income Tax Return (AITR) and the payment of the corresponding taxes is due on or before **April 15, 2026**.

B. Modes for Filing

1. Electronic Filing and Payment System (eFPS)

Covered Taxpayers	Taxpayers mandated to use eFPS or voluntarily opted to enroll AITR shall be filed electronically and payment of taxes shall be through the eFPS Authorized Agent Banks (AABs)	
Available AITRs	BIR Form	Description
	1700	For individuals earning purely compensation income (including non-business/non-profession)
	1701	For individual mixed income earner, estates and trusts
	1701A	For individuals earning purely from business/profession
	1702RT	For non-individuals subject only to the regular income tax rate
	1702-EX	For non-individuals exempt under the Tax Code and other special laws with no other taxable income
	1702-MX	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"/> Enhanced form is not yet available in eFPS; <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 released or published by the AAB

2. Offline eBIRForms

Covered Taxpayers	<p>Non-eFPS taxpayers including those filing “No Payment”</p> <p>AITR shall be filed electronically through Offline eBIRForms Package v7.9.5.</p>	
Available AITRs	BIR Form	Latest Version
	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

Note: Taxpayers using the Offline eBIRForms are advised to take a screenshot of the system pop-up message showing the system-generated email confirmation, which will serve as proof of filing and successful submission in case of delayed receipt of the official email confirmation.

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3. Tax Software Providers (TSPs) certified by BIR

The list of TSPs are as follows:

TSP	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 BOOKKEEPING EDITION
MPM CONSULTING SERVICES, INC.	MPM ACCOUNTING SOFTWARE
MYTAXWHIZPH DIGITAL SOLUTION INC.	MYTAXWHIZPH DIGITAL SOLUTION INC.
TAXUMO INC.	TAXUMO, WWW.TAXUMO.COM
TEN ELLEVEN MANILA INC.	JUANTAX
WYVERN CORP.	WYVERN-ONETT
YAHSHUA SYSTECH CORP.	YAHSUA TAX ONLINE

Note: Each TSP has certified BIR Forms; See Annex A of RMC No. 20-2026.

4. **Manual filing** shall only be allowed when:

- There is a BIR-issued Advisory on the unavailability of the electronic systems;
- Justifiable reasons determined by the Commissioner of Internal Revenue or his authorized representative; or
- Tax return is still unavailable in any aforementioned electronic filing platforms.

II. Use of BIR eLounge Facility

Eligible taxpayers	All taxpayers who require assistance with the electronic filing of tax returns and payment of corresponding taxes due.
Priority	Priority should be given to the following sectors: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Senior citizens and persons with disabilities filing their own tax returns;

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	<ul style="list-style-type: none"> <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
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Note: Priority should be given to taxpayers filing their own returns (vs. tax practitioners filing several returns for their clients). Bookkeepers, accountants, tax practitioners, tax agents, and taxpayers may use the eLounge for a maximum of three (3) transactions per day and not exceeding one (1) hour, whichever is shorter, in accordance with RMO No. 39-2024.

III. Payment of Taxes

A. Manual Payment

Manual payment may be made through:

- Over-the-counter** with Any AAB if:
 - Taxpayer electronically filed the tax return using eBIR Forms;
 - Enrollment of a mandated eFPS user in the eFPS-AAB is still in process; or
 - BIR-eFPS and/or eFPS-AAB system is unavailable.

B. Online Payment

1. Electronic Filing and Payment System (eFPS) – for taxpayers mandated to use the system or voluntarily opt to enroll
2. Electronic Payment (ePayment) Gateway

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 Asia United Bank, Bank of the Philippine Islands, Philippine Savings Bank, Rizal Commercial Banking Corporation, Robinsons Bank and Union Bank
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

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	Instapay using UPAY facility (for individual non-account holders of Union 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 <input checked="" type="checkbox"/> TSP or through its partner TSPs namely: <ul style="list-style-type: none"> <input checked="" type="radio"/> Maya (mobile application) or <input checked="" type="radio"/> MyEG (using credit cards or e-wallets)

Note: Taxpayers mandated to use eFPS but not yet enrolled may pay the corresponding taxes electronically through any ePay facility or manually through AABs until their eFPS and eFPS-AAB enrollment is approved.

IV. Guidelines in the Filing of BIR Form Nos. 1701-MS, 1701 and 1701A

Micro and Small Taxpayers have the **option to file any** of the following BIR Forms in the filing of their AITR:

BIR Form No.	When to Use	Manner of Filing	Manner of Payment
BIR Form No. 1701-MS	For those 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.	Manual <ul style="list-style-type: none"> <input checked="" type="checkbox"/> With tax payable – to any AAB <input checked="" type="checkbox"/> Without tax payable – to any RDO 	Manual payment through over the counter of ANY AAB
BIR Form No. 1701A	For individual taxpayers earning income purely from business or	Electronic via Offline eBIRForms	Online payment <ul style="list-style-type: none"> <input checked="" type="checkbox"/> eBIRForms Users/Filers –

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	profession under graduated income tax rates availing Optional Standard Deductions or 8% income tax rate.	Package v7.9.5 or eFPS	through ePayment Gateways <input checked="" type="checkbox"/> eFPS Users/Filers – eFPS-AAB where the taxpayer is enrolled
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.	Electronic via Offline eBIRForms Package v7.9.5 or eFPS	Online payment <input checked="" type="checkbox"/> eBIRForms Users/Filers – through ePayment Gateways <input checked="" type="checkbox"/> eFPS Users/Filers – eFPS-AAB where the taxpayer is enrolled

- 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.
- Micro and Small Taxpayers whose BIR Certificate of Registration (COR) does not include the BIR Form No. 1701-MS have the option to file manually using the said return **without updating their BIR COR** to reflect the said form or for the purpose of using the same.
- Taxpayers classified as **Medium or Large** shall **file electronically** the AITR using BIR Form No. 1701 or 1701A, whichever is applicable.

V. Submission of Attachments to Filed Returns

	Manner of Filing	Proof of Filing/ Submission
AITR	As discussed above.	Filing Reference Number (FRN) or Tax Return Receipt Confirmation (TRRC)
Attachment/s to the AITR	<input checked="" type="checkbox"/> Electronically using the Electronic Audited Financial	eAFS-generated Transaction Reference Number (TRN)/ Confirmation Receipt

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	<p>Statement (eAFS)/Submission Facility</p> <p><input checked="" type="checkbox"/> May be submitted manually to the BIR district office that has jurisdiction over taxpayer in case of unavailability of the said facilities.</p>	
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A. Required Attachments

- FRN (for eFiling in eFPS) or TRRC (for eFiling in eBIRForms);
- Proof of Payment/Acknowledgment Receipt of Payment
- Certificate of Independent CPA (BIR-accredited)
- Unaudited/Audited Financial Statements (AFS)
- Notes to AFS
- Statement of Management Responsibility
- 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 Acknowledgment Receipt or Validation Report of electronically submitted Summary Alphalist of Withholding Taxes 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

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	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Within 15 days from deadline of filing of return or <input checked="" type="checkbox"/> Within 15 days from filing of the return (in case of late filing)
Mode of Submission	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Online submission through eAFS system or <input checked="" type="checkbox"/> Manual submission shall be allowed <u>in case of system unavailability with a duly released advisory</u>

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Notes:

- ☑ The eAFS generated TRN/Confirmation Receipt shall serve as proof of submission.
- ☑ For SEC-purposes, companies shall attach the system generated TRN/Confirmation Receipt in lieu of the manual "Received" stamp.

VI. Penalties

- ☑ No penalty shall be imposed for wrong venue.
- ☑ No penalty shall be imposed to the individual business taxpayers classified as Micro and Small for the following instances:
 - Those who already filed 1701 or 1701A using Offline eBIRForms Package, eFPS or authorized eTSPs; and
 - Those who filed and pay manually using BIR Form No. 1701-MS.

Source:

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Learn more:

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