

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

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

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

Acceptance of Tax Returns

Authorized Agent Banks (AABs) shall accept Annual Income Tax Returns (AITR) filed through the BIR electronic filing platforms along with the emailed Tax Return Receipt Confirmation (TRRC).

Note: In cases of delay in receipt of the TRRC, screenshot of the pop-up message bearing "Submit Successful!" may be presented as proof of filing.

Payment of Taxes

AABs shall accept Out-of-District tax payments and adhere to the following procedures:

1. Receive from the taxpayers, in triplicate copies, the printed copies of electronically filed AITRs/payment forms thru eBIR Forms, and the BIR-Bureau of the Treasury (BTr) deposit/payment slip
 - Contents of the BIR BTr deposit/payment slip
 - ✓ Transaction date
 - ✓ Taxpayer Identification Number (TIN)
 - ✓ Name of taxpayer
 - ✓ BTr-BiR account number
 - ✓ Account name which is BTr-BIR
 - ✓ Name of the drawee bank
 - ✓ Check number (for check payment)
 - ✓ Bank debit advice number (for debit system payment)
 - ✓ Amount of tax to be paid
 - Triplicate copies of the BIR BTr deposit/payment slip

Original	Taxpayer's Copy
Duplicate	AAB's Copy
Triplicate	To be attached to the AITR/payment form

2. Check the completeness of the presented AITR/payment form, as well as the attached accomplished deposit/payment slip.
3. Stamp **"RECEIVED"** and **"Out-of-District"** on the three (3) copies of AITR/payment form.

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4. For late payments, AABs shall accept the AITRs stamped with the following qualifier:

Qualifier	Particulars
“LATE FILING”	If accompanied by the computation of corresponding penalties by the concerned RDO/LTDO/LT Division
“FILED LATE” and “INCREMENTS NOT PAID”	If the additional penalties/fees are not paid by the taxpayer

5. Accept tax payment and machine-validate the BIR-prescribed deposit/payment slip as evidence that the BIR tax payment was deposited to the account of the BTr.
6. Release to the taxpayer the duly stamped **"RECEIVED"** triplicate copy of the AITR/payment form and the original copy of the machine-validated deposit/payment slip.
7. Post the tax payment collected, using the online tellering system, by crediting the BTr demand deposit account in the AAB head office.
8. Batch separately the out-of-district returns from the AITRs received under the jurisdiction of the Host RDO.
9. Encode the tax payment information into the Limited Bank Data Entry System (LBDES) or Bank System indicating the RDO Number of the accepting AAB branch in the required field of the LBDES or Bank System.
10. Report all daily collections to respective Head Offices for subsequent remittances to the BTr, following the existing policies and procedures.
11. Accept out-of-district AITRs/payment forms from taxpayers paying thru checks with different collecting AAB branch name indicated on the face of the check, provided that the payment is made through other branches of the same AAB. However, taxpayers shall indicate at the back of the check the name of the receiving AAB branch.

Reminders for AABs

1. Accept tax payments from taxpayers present within the premises at the close of the AAB's official banking hours.
2. Accept check payments even after the bank's clearing cut-off time and stamp the AITR/payment form **"Received after cut-off/clearing time"** or with a similar stamp.
3. AABs shall advise the taxpayers who are submitting hard copies of attachments to the filed returns that the submission of said attachments shall be made through the Electronic Audited Financial Statement System (eAFS)/eSubmission, whichever is applicable. In case of unavailability of said electronic facilities, the attachments can be submitted manually to the BIR district office that has jurisdiction over the taxpayer.

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4. AABs shall accept the manual filing of the BIR Form No. 1701-MS and the payment of the corresponding income tax due thereon, since the said return/form is not yet available in the BIR's electronic filing platforms.
5. AABs shall include the BIR Form No. 1701-MS in the Form Codes Tables of the LBDES/AAB Electronic Payment System
6. Payment for duly accomplished AITR shall be accepted in case of unavailability of the BIR's electronic filing platforms.

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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