

## ADVISORY ON FILING OF TAX RETURNS AND PAYMENT OF TAXES

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**BIR REVENUE MEMORANDUM CIRCULAR  
NO. 87-2024** **5**

Frequently-Asked Questions Relative to the Filing of Tax Returns and Payment of Taxes Pursuant to Revenue Regulations No. 4-2024, Implementing the Provisions of Republic Act No. 11976, Otherwise Known as "Ease of Paying Taxes (EOPT) Act"

20/F Chatham House  
Valero cor. Rufino Sts.



Salcedo Village  
Makati 1227



www.bdblawn.com.ph  
info@bdblawn.com.ph



T: (632) 8403-2001



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**FREQUENTLY ASKED QUESTIONS RELATIVE TO THE FILING OF TAX RETURNS AND  
PAYMENT OF TAXES PURSUANT TO THE EOPT ACT**

**Q1: Are existing revenue issuances mandating the use of the Electronic Filing and Payment (eFPS) repealed by Section 3 of RR No. 4-2024?**

A1: **No.** Section 3 of RR No. 4-2024 likewise provides that all tax returns shall now be filed electronically. If there is an advisory as to the unavailability of the eFPS, use the eBIRForms. If the eFPS, eBIRForms, and TSPs are not available, manual filing shall be allowed. Lastly, If the taxpayer is mandated to use the eFPS but is **not able to enroll**, use the eBIRForms.

**Q2: What are the instances in which taxpayers mandated to file tax returns electronically are allowed to file manually?**

A2: 1. When there is advisory on the unavailability of the system;  
2. When the tax return form is not yet available in any of the electronic filing platforms;  
or  
3. When there is justifiable reason as determined by the CIR or his authorized representative.

**Q3: In case there is an advisory that the electronic filing/payment platforms are unavailable, are taxpayers mandated to use the same allowed to manually file and pay the taxes due anywhere?**

A3: **Yes.** Taxpayers are allowed to manually file their tax returns and pay their taxes due to any Revenue Collection Officer (RCO) or Authorized Agent Bank (AAB).

**Q4: Considering that the tax return filing is required to be done electronically, how can the attachments to the tax returns be submitted, if any?**

Q4: Electronically submit them using the Electronic Audited Financial Statements (eAFS)/eSubmission Facility, whichever is applicable. If unavailable, submit manually to the BIR district office which has jurisdiction.

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**Q5: What are the documents that should be submitted through eAFS and eSubmission Facility?**

Q5:

No.	Nature of Documents (Only those applicable to the respective taxpayer)	Manner of Submission	
		Financial Statement (eAFS)	e-Submission Facility
1	Audited or unaudited Annual Financial Statement (AFS)	✓	
2	Notes to AFS	✓	
3	Alphabetical List of Employees/Payees from whom taxes were withheld (ALPHALIST) - BIR Form Nos.: 1604C, 1604E, 1601EQ, 1601FQ, 1600		✓
4	Summary List of Sales (SLS)		✓
5	Summary List of Purchases (SLP)		✓
6	BIR Form No. 2304	✓	
7	BIR Form No. 2307	✓	
8	BIR Form No. 2316	✓	
9	BIR Form No. 1606	✓	
10	Summary ALPHALIST of Withholding Tax (SAWT)		✓
11	Validation Report from eSubmission (SAWT)	✓	
12	Certificate of Compensation	✓	
13	Duly Approved Tax Debit Memo (if applicable)	✓	
14	Proof of Foreign Tax Credits (if applicable)	✓	
15	Proof of prior year's excess credits (if applicable)	✓	
16	Proof of other tax payments/credit (if applicable)	✓	
17	Filing Reference Number (FRN) as proof of eFiling in the eFPS (for eFPS Users/Filers)	✓	
18	Tax Return Receipt Confirmation as proof of eFiling in the eBIRForms (for eBIRForms Users/Filers)	✓	
19	Proof of payment/Acknowledgment Receipt of Payment	✓	

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20	Certificate of Independent CPA duly accredited by the BIR	✓	
21	Statement of Management Responsibilities	✓	

**Q6: Is the 25% surcharge for “wrong venue” filing still imposed on the taxpayer who manually paid the tax due outside the jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered?**

A6: **No.** The twenty-five (25%) surcharge shall no longer be imposed.

**Q7: What are the available electronic payment (ePay) gateways for payment of taxes aside from the eFPS?**

1. Land Bank of the Philippines (LBP) Link.Biz Portal
2. Development Bank of the Philippines (DBP) Pay Tax Online
3. Union Bank of the Philippines (UBP) Online /The Portal Payment Facilities
4. TSPs like MyEG or MAYA

**Q8: In using eFPS for the payment of taxes, is opening of bank account necessary?**

Q8: **Yes.**

**Q9: How can taxpayers file their tax returns and pay the corresponding taxes due electronically?**

- Q9: A. eFPS  
B. eBIRForms or TSP

**Q10: If not yet enrolled in eFPS, how can mandated taxpayers file returns and pay their taxes?**

A10: Use the eBIRForms for e-filing and pay the corresponding taxes electronically through any ePay facility or manually through any RCO or AAB.

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**Q11: Are there still cases where Banks receive Late-Filing and Payment?**

Q11: **Yes.** Taxpayers shall proceed to the RDO for computation of penalties and pay their taxes due to any AAB.

**Q12: What are the guidelines in the filing of BIR Form No. 0605?**

A12: If there is a previous tax computation, the BIR Form No. 0605 can be filed and paid electronically through the electronic platforms and ePay gateways. Where computation is needed, proceed to the RDO for assistance.

**Q13: What are the guidelines to be observed in the issuance of check as mode of payment of tax due?**

Q13:

<b>"Check" tendered to an AAB</b>	Indicate in the space provided for after the phrase "PAY TO THE ORDER OF" the following data: <ol style="list-style-type: none"> <li>1. presenting/collecting bank or the bank where the payment is to be coursed and;</li> <li>2. FAO (For the Account of) Bureau of Internal Revenue as payee</li> </ol>
<b>Manager's Check (MC) or Cashier's Check (CC)</b>	Issuing bank shall indicate in the space after the phrase "PAY TO THE ORDER OF" the following data: <ol style="list-style-type: none"> <li>1. presenting/collecting bank or the bank where the payment is to be coursed and;</li> <li>2. FAO (For the Account of) Bureau of Internal Revenue as payee and under the *Account Name*, the Taxpayer's Name and Taxpayer Identification Number (TIN)</li> </ol>
<b>"Check" paid through the RCO</b>	Indicate in the space provided for after the phrase "PAY TO THE ORDER OF" the "Bureau of Internal Revenue"

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**Q14: If the receiving AAB's system is offline or unavailable, can taxpayers transfer to another AAB branch even if the name of the receiving AAB branch is already indicated on the check for payment of taxes due?**

**A14: Yes.** Taxpayers may transfer to another AAB branch, provided that the branch is the same AAB.

Source:

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