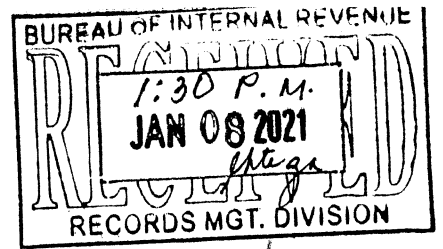




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City



December 22, 2020 *ad up*

**REVENUE MEMORANDUM CIRCULAR NO. 4-2021**

**SUBJECT :** Guidelines in the Filing of Tax Returns Including the Required Attachments and Payment of Internal Revenue Taxes

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

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For the information and guidance of all concerned, this Circular is being issued to prescribe the guidelines in the filing of tax returns including the required attachments and the payment of internal revenue taxes.

**FILING AND PAYMENT**

I. Electronic Filing of Tax Returns

A. **eBIRForms.** For taxpayers required to use or voluntarily opt to use the eBIRForms, file the tax returns electronically and pay the corresponding taxes due thereon through any of the following:

1. Authorized Agents Banks (AABs) under the jurisdiction of the concerned Revenue District Office (RDO) where the taxpayer is registered.
2. Revenue Collection Officers (RCOs) under the RDO where the taxpayer is registered through the Mobile Revenue Collection Officer System (MRCOS) in areas where there are no AABs.
3. Electronic Payment:
  - Development Bank of the Philippines' (DBP) Pay Tax Online (for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card)
  - Land Bank of the Philippines' (LBP) Link.Biz Portal (for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card or taxpayer utilizing PESONet facility for depositors of RCBC, Robinsons Bank and Union Bank)
  - Union Bank Online Web and Mobile Payment Facility (for taxpayer who has an account with Union Bank of the Philippines)
  - Mobile Payment (**GCash/PayMaya**)

Taxpayer who shall avail of the electronic payment (ePay) may access the above-mentioned ePay facilities by accessing the BIR website. Upon clicking the "ePay" icon, user shall be directed to the ePayment icons. Taxpayer may also directly access the following AAB links:

- LBP - [www.lbp-eservices.com/egps/portal/index.jsp](http://www.lbp-eservices.com/egps/portal/index.jsp)
- DBP - [www.dbppaytax.com](http://www.dbppaytax.com)
- Union Bank - [online.unionbankph.com](http://online.unionbankph.com)

Taxpayers who will avail of Mobile Payment (GCash or PayMaya) shall download and install the GCash or PayMaya mobile application from the Google Play Store or Apple App Store or Huawei AppGallery.

Taxpayers/holders of BancNet ATM Card should register their account with BancNet in order to avail the bank's online payment facility. Taxpayer who has an account with the following BancNet participating banks can use their ATM Card in paying taxes online with LBP's Link.Biz Portal and DBP's Pay Tax Online:

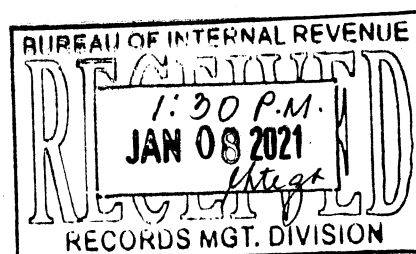
- 1) Asia United Bank
- 2) BPI Direct Banko
- 3) CTBC Bank
- 4) Citystate Savings Bank
- 5) Development Bank of Philippines
- 6) Enterprise Bank
- 7) Entrepreneur Bank
- 8) Equicom Savings Bank
- 9) MASS SPECC
- 10) Philippine Band of Communications
- 11) Phil. Postal Savings Bank
- 12) Philippine Veterans Bank
- 13) Philtrust Bank
- 14) Sterling Bank of Asia
- 15) Sun Savings Bank
- 16) Tiaong Bank

Taxpayers shall bear any convenience fee that may be charged by banks and/or mobile companies for using their online payment facilities.

See attached Annex "A" on the steps on how to pay online.

The following taxpayers are required to use eBIRForms:

	List of Taxpayers	Related Issuance
1	Top Withholding Agents	Revenue Regulations (RR) No. 31-2020
2	Accredited Tax Agents/Practitioners and all its client-taxpayers	RR No. 6-2014
3	Accredited Printers of Principal and Supplemental Receipts/Invoices	RR No. 6-2014
4	One-Time Transaction (ONETT) taxpayers who are classified as real estate dealers/developers; those who are considered as habitually engaged in the sale of real property who are using/filing BIR Form No. 1606 together with the BIR Form No. 2000OT and regular taxpayers already covered by eBIRForms	RR No. 9-2016
5	Those who shall file a "No Payment Return"	RR No. 9-2016
6	Government-Owned-or-Controlled Corporations (GOCCs)	RR No. 9-2014
7	Local Government Units (LGUs), except barangays	RR No. 9-2014



8	Cooperatives registered with National Electrification Administration (NEA) and Local Water Utilities Administration (LWUA)	RR No. 9-2014
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B. **Electronic Filing and Payment System (eFPS).** For taxpayers required to use or voluntarily opt to enroll in the eFPS, file the return electronically and pay the corresponding taxes due thereon through the eFPS-AABs where they are enrolled. Taxpayers enrolled in the eFPS may enroll and maintain their account with any of the following eFPS-AABs:

1. Bank of Commerce
2. Bank of the Philippine Islands (BPI)
3. China Banking Corporation (CBC)
4. Citibank, N.A.
5. CTBC Bank (Formerly Chinatrust Bank)
6. Deutsche Bank
7. Development Bank of the Philippines (DBP)
8. Eastwest Banking Corporation
9. Hongkong and Shanghai Banking Corporation (HSBC)
10. Land Bank of the Philippines (LBP)
11. Metropolitan Bank and Trust Company (Metrobank)
12. MUFG Bank (Formerly Bank of Tokyo-Mitsubishi UFJ. Ltd.)
13. Philippine Bank of Communications (PBCom)
14. Philippine National Bank (PNB)
15. Philippine Veterans Bank
16. Philippine Trust Company (Philtrust Bank)
17. Rizal Commercial Banking Corporation (RCBC)
18. Security Bank Corporation
19. Standard Chartered Bank
20. Union Bank of the Philippines
21. United Coconut Planters Bank (UCPB)

The following taxpayers are mandated to use eFPS:

	List of Taxpayers	Related Issuance
1	Taxpayer under Taxpayer Account Management Program (TAMP)	RR No. 10-2014
2	Accredited Importer and Prospective Importer	RR No. 10-2014
3	National Government Agencies (NGAs)	RR No. 1-2013
4	All Licensed Local Contractors	RR No. 10-2012
5	Enterprises enjoying Fiscal Incentives (PEZA, BOI, Various Zone Authorities, Etc.)	RR No. 1-2010
6	Top 5,000 Individual Taxpayers	RR No. 6-2009
7	Corporations with Paid-Up Capital Stock of P10 Million and above	RR No. 10-2007
8	Corporations with Complete Computerized Accounting System (CAS)	RR No. 10-2007
9	Government Offices, in so far as remittance of withheld VAT and business tax is concerned	RR No. 1-2013
10	Government Bidders	RR No. 3-2005
11	Insurance Companies and Stockbrokers	RR No. 7-2004
12	Large Taxpayers	RR No. 2-2002, as amended
13	Top 20,000 Private Corporations	RR No. 2-98, as amended

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The above-mentioned taxpayers who are not yet enrolled in eFPS and have not yet enrolled in any eFPS- AAB shall use the eBIR Forms for e-filing and pay the corresponding taxes through any payment facilities available.

In case of newly created tax returns that are not yet available in the eFPS Facility but already available in the eBIRForms, taxpayers shall file the said returns using the eBIR Forms and pay through any payment channel enumerated in Section I (A) of this RMC.

## II. Manual Filing of Tax Returns and Payment

Taxpayers who are otherwise not required to file electronically (either through the eBIRForms or the eFPS), nor voluntarily opt to do so, shall use the electronic or computer-generated returns or photocopied returns in its original format and in Folio/Legal size bond paper. Taxpayers should completely fill out the applicable fields and sign the returns, otherwise they shall be subjected to penalties under Sec. 250 of the Tax Code, as amended. The corresponding taxes due thereon shall be paid through any of the following:

1. Authorized Agents Banks (AABs) under the jurisdiction of the concerned Revenue District Office (RDO) where the taxpayer is registered.
2. Revenue Collection Officers (RCOs) under the RDO where the taxpayer is registered through the Mobile Revenue Collection Officer System (MRCOS) in areas where there are no AABs.

Taxpayers are hereby notified on the provisions of RMO No. 8-2009, as amended, quoted as follows:

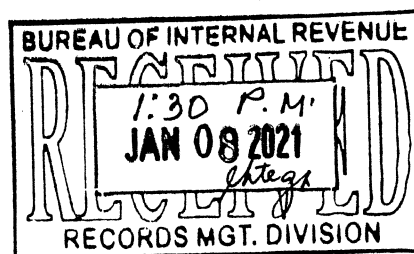
*“4. The issuance of RORs shall be limited to tax payments, in **cash** not exceeding the amount of **twenty thousand pesos (Php 20,000.00)** per return.” **However, there shall be no limit on the amount if payment is made thru checks.***

*The following checks should be accepted in payment for internal revenue taxes:*

1. *Manager's or Cashier's Checks;*
2. *Checks drawn against a joint or multiple account for the purpose of tax payment of the personal tax liability of any of the members thereof provided that the name and TIN of the paying member/s shall be indicated on the back/face of the check;*
3. *Checks drawn against the personal account of the owner of a single proprietorship in payment of the tax liability of his/her business;*
4. *Checks drawn against the account of a single proprietorship in payment of the tax liability of the owner provided that the name and TIN of the owner are indicated at the face/back of the check;*
5. *Checks issued by either of the spouses to pay their income tax liabilities.”*

In the issuance and accomplishment of checks for the payment of internal revenue taxes, the taxpayer shall indicate in the space provided for **“PAY TO THE ORDER OF”** the following data: (1) presenting/collecting bank or the bank where the payment is to be coursed and (2) FAO (For the Account of) Bureau of Internal Revenue as payee.

For Manager's or Cashier's Checks, the issuing bank shall indicate on the space for **“PAY TO THE ORDER OF”** the following data: (1) presenting/collecting bank or the bank where the payment is to be coursed and (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).



Taxpayers who are not mandated to use the eFPS and eBIR Forms Facility are encouraged to electronically file their returns through the eBIR Forms Facility and pay the corresponding taxes due thereon through any payment channels mentioned under Item I (A) of this Circular.

## SUBMISSION OF ATTACHMENTS

Electronically filed and/or paid returns using eBIRForms or eFPS **without any attachment required, need not submit printed copy** of e-filed tax returns to the office under the Large Taxpayers Service/Revenue District Offices.

Taxpayers with required attachments to their duly filed and paid tax returns, such as Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) required under BIR Form Nos. 1701, 1701A, 1701Q, 1702Q, 1702RT and 1702MX or Quarterly Alphalist of Payees (QAP) required under BIR Form No. 1601EQ and 1601FQ (which shall be prepared using the Data Entry Module) or Monthly Alphalist of Payees (MAP) required under BIR Form No. 1600 or the Summary List of Sales (SLS)/Summary List of Purchases (SLP)/Summary List of Importation (SLP) for all VAT Taxpayers required under BIR Form No. 2550Q (which shall be prepared using the RELIEF) shall be submitted through [esubmission@bir.gov.ph](mailto:esubmission@bir.gov.ph).

However, for attachments to Annual/Quarterly ITRs duly filed electronically, an additional option is given to taxpayers otherwise not required to submit via SAWT their claimed tax credits per existing regulations. They may submit via Electronic Audited Financial Statement (eAFS) system the claimed tax credit certificates in lieu of attaching the physical copy of their claimed tax credits in the Quarterly ITRs. The email confirmation received from eAFS shall serve as proof of submission of said attachments. Other submissions made through SAWT shall continue to observe procedures per existing regulations.

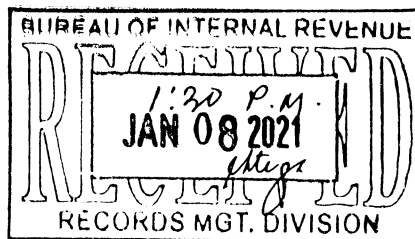
Submission and storage of original copies of attachments shall observe the provisions of relevant issuances.

## FILING OF "NO PAYMENT RETURNS"

Filing of "No Payment Returns" by non-eFPS users shall be made electronically through the eBIRForms facility. Taxpayers who filed "No Payment Returns" electronically shall likewise be required to file for their subsequent tax filings electronically, regardless of payments.

However, the following can file manually their "No Payment Returns" with the RDO where they are registered using the electronic or computer-generated returns or photocopied returns in its original format and in Legal/Folio size bond paper.


1. Senior Citizen (SC) or Persons with Disabilities (PWDs) filing **for their own** 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; and,
3. Employees qualified for substituted filing under Revenue Regulations No. 2-98 Sec. 2.83.4, as amended, but opted to file for an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.



**UNAVAILABILITY OF ELECTRONIC FILING/PAYMENT FACILITY**

In general, taxpayers who are required to file electronically but filed and paid manually shall be liable for violation tantamount to Wrong Venue filing pursuant to Section 248(A)(2) of the NIRC of 1997. In case of unavailability of eFPS covered by a duly released advisory, taxpayers shall electronically file through the eBIRForms facility and pay the corresponding tax due thereon through the payment facilities provided for in item I.A above. However, in case of unavailability of both eFPS and eBIRForms facility through a duly released advisory, taxpayers shall observe the procedures in manual filing and payment of taxes as provided for in Item II above.

Revenue officials, employees and others concerned are enjoined to give this Circular as wide a publicity as possible.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
**039 444**

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