



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

TAX ADVISORY

(eFPS Users - Individual Taxpayers)

To All Concerned Taxpayers, Revenue Officials and Employees:

Inquiries have been received from individual taxpayers who are Electronic Filing and Payment System (eFPS) users regarding how to file their Annual Income Tax Return for the Calendar Year 2020 as the January 2018 version of BIR Form Nos. 1701 and 1701A are not yet available in the eFPS.

In view of this, in order for the individual taxpayers who are eFPS users to file and/or pay their Annual Income Tax Return for the Calendar Year 2020, they shall use the Offline eBIRForms Package v7.8 or the latest version, if any. Once the returns become available in the eFPS, a Revenue Memorandum Circular shall be issued.

Payment of the taxes due thereon, if any, shall be made through:

a.) Manual Payment

Any Authorized Agent Banks (AABs) as provided under Revenue Memorandum Circular (RMC) No. 41-2021. In places where there are no AABs, the return shall be filed and the tax due shall be paid with the Revenue Collection Officer (RCO) under the jurisdiction of any Revenue District Office (RDO).

b.) Online Payment

- Mobile Payment (GCash/PayMaya); or
- Landbank of the Philippines (LBP) Link.BizPortal – for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or
- Development Bank of the Philippines (DBP) Tax Online – for taxpayers-holders of Visa/Master Credit Card and/or Bancnet ATM Debit Card; or
- Union Bank Online Web and Mobile Payment Facility – for taxpayers who have account with Union Bank; or
- PESONet through LBP Link.BizPortal – for taxpayers who have account with RCBC, Robinsons Bank, Union Bank and BPI.

Issued this 6th day of April, 2021 in Quezon City, Metro Manila

CAESAR R. DULAY

Commissioner of Internal Revenue