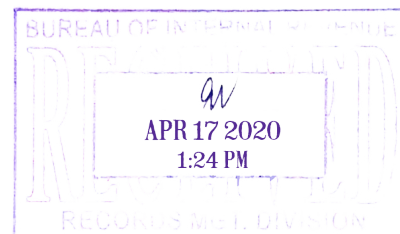




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City



April 6, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 42-2020**

**SUBJECT** : Guidelines in the Filing and Payment of Income Tax Returns for Taxable Year 2019

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

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This Circular is being issued to prescribe the GUIDELINES in the filing and payment of 2019 Income Tax Returns.

Taxpayers who will be filing manually or will be using Offline eBIRForms Package or are enrolled under Electronic Filing and Payment System (eFPS), shall file and pay in accordance with the guidelines hereto attached as **“Annex A”**.

All internal revenue officials, employees and others concerned are hereby enjoined to give the Circular as wide a publicity as possible.

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

**034128**

**FILING AND PAYMENT OF ANNUAL INCOME TAX RETURN FOR TAXABLE YEAR 2019**

<b>TAXPAYER/FILER</b>	<b>BIR FORM NO.</b>	<b>FILING INSTRUCTIONS</b>	<b>PAYMENT INSTRUCTIONS</b>
Individuals earning purely compensation whose income tax has been correctly withheld (tax due equals tax withheld)	<b>1700 January 2018 (ENCS)</b>	If the employee availed of the substituted filing, no need to file a return.	<p><b>For Manual and eBIRForms Filers</b></p> <p>a.) Manual Payment</p> <ul style="list-style-type: none"> <li>▪ Any Authorized Agent Bank (AAB); or</li> <li>▪ In places where there are no AABs, the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the RDO.</li> </ul> <p>b.) Online Payment **</p> <ul style="list-style-type: none"> <li>▪ Thru Mobile Payment (GCash/Pay Maya); or</li> <li>▪ Landbank of the Philippines (LBP) Link.BizPortal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card or for taxpayers utilizing PesoNet (depositors of Rizal Commercial Banking Corporation (RCBC) and Robinsons Bank); or</li> <li>▪ Development Bank of the Philippines (DBP) Tax Online, for taxpayers-holders of VISA/ Master Credit Card and/or Bancnet ATM/ Debit Card; or</li> <li>▪ Union Bank Online Web and Mobile Payment Facility, for taxpayers who have account with Union Bank.</li> </ul> <p><b>** Taxpayers who shall pay their tax due online are required to file the corresponding Annual Income Tax Return (AITR) online through the Offline eBIRForms Package v7.6</b></p> <p><b>For eFPS Filers</b> – ePay through the eFPS Facility</p>
Individuals earning purely compensation with two or more employers	<b>1700 January 2018 (ENCS)</b>	<p>➤ <b>Manual Filers</b> – use the pre-printed return available in the Revenue District Office (RDO) or the downloadable return found in the BIR website or the return in the Offline eBIRForms Package v7.6. The package can be downloaded in the BIR website.</p> <p><b>a.) With tax due/payment –</b></p> <ul style="list-style-type: none"> <li>❖ <u>Pre-printed Return available in the RDO</u> Fill-out all applicable fields then file the return with any Authorized Agent Bank (AAB) or to the Revenue Collection Officer (RCO) under the RDO</li> <li>❖ <u>Return downloaded from the BIR website</u> Print the return and fill-out all the applicable fields then file the return with any AAB or to the RCO under the RDO</li> <li>❖ <u>Return in the Offline eBIRForms Package v7.6</u> Fill-out the return then after successful validation print the return and file with any AAB or to the RCO under the RDO</li> </ul> <p><b>b.) Without tax due/payment</b> – manual filing not allowed, The "no payment" return shall be filed thru the Offline eBIRForms Package v7.6 by submitting the return online</p> <p>➤ <b>eBIRForms Filers/Users</b>– use the Offline eBIRForms Package v7.6 in filling-out the return. The package can be downloaded in the BIR website, and if:</p> <p><b>a.) With tax due/payment</b> – after filling-out the return, submit the return online then print the return and the Tax Return Receipt Confirmation from the eBIRForms System. File the return, together with the Tax Return Receipt Confirmation, with any AAB or to the RCO under the RDO <b>If availing of online payment, AITR shall be submitted online.</b></p> <p><b>b.) Without tax due/payment</b> – file the "no payment" return thru the Offline eBIRForms Package v7.6 by submitting the return online</p> <p>➤ <b>Electronic Filing and Payment System (eFPS) Filers/Users of the following:</b></p> <p><b>a.) BIR Form Nos. 1700, 1701 and 1701A</b></p> <ul style="list-style-type: none"> <li>❖ <b>With or Without tax due/payment</b> – file thru the Offline eBIRForms Package v7.6 by following the procedure stated in the eBIRForms Filers/Users</li> </ul> <p><b>b.) BIR Form Nos. 1702-EX, 1702-MX and 1702-RT</b></p> <ul style="list-style-type: none"> <li>❖ <b>With or Without tax due/payment</b> – file thru the eFPS Facility by using the old version of the returns (June 2013 version) in the eFPS</li> </ul>	
Non-Resident Alien not engaged in trade or business in the Philippines receiving income from sources within the Philippines	<b>1700 January 2018 (ENCS)</b>		
Individuals with business/practice of profession income only and the method of deduction used is itemized deduction	<b>1701 January 2018 (ENCS)</b>		
Individuals with business/practice of profession income and at the same time with compensation income (mixed income earner)	<b>1701 January 2018 (ENCS)</b>		
Estates engaged in trade or business	<b>1701 January 2018 (ENCS)</b>		
Trusts engaged in trade or business	<b>1701 January 2018 (ENCS)</b>		
Individuals with business/ practice of profession income only and the method of deduction used is optional standard deduction	<b>1701A January 2018 (NEW)</b>		
Individuals with business/ practice of profession income only and opted to avail of 8% flat income tax rate	<b>1701A January 2018 (NEW)</b>		
Corporation, Partnership and other Non-Individual who are subject only to regular income tax rate of 30%	<b>1702-RT January 2018 (ENCS)</b> <b>1702-RT June 2013 (old version)</b>		
Corporation, Partnership and other Non-Individual who are exempt from income tax or subject to 0% (e.g. PEZA registered business with ITH, BOI registered business with ITH, GPP, cooperatives, etc.)	<b>1702-EX January 2018 (ENCS) v.2</b> <b>1702-EX June 2013 (old version)</b>		
Corporation, Partnership and other Non-Individual who are subject to: Special Rate of 5% or 2%, etc. (with or without Regular IT Rate of 30% and/or Exempt or 0%)	<b>1702-MX January 2018 (ENCS)</b> <b>1702-MX June 2013 (old version)</b>		

