REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Bringing In Revenues for Nation-Building

BAGONG PILIPINAS

April 27, 2026

REVENUE MEMORANDUM CIRCULAR NO. 037-2026

SUBJECT : **Amending Pertinent Provisions of Revenue Memorandum Circular No. 20-2026 to Include Electronic Filing of BIR Form No. 1701-MS Through the BIR Offline eBIRForms Package 7.9.6**

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

In view of the availability of BIR Form No. 1701-MS (Annual Income Tax Return for Individuals Classified as Micro and Small Taxpayers) in the Offline eBIR Forms Package 7.9.6, pertinent provisions of Revenue Memorandum Circular No. 20-2026 dated March 16, 2026 is hereby amended to read as follows:

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IV. GUIDELINES IN THE FILING OF BIR FORM NOS. 1701-MS, 1701 AND 1701A

In response to the inquiries raised by micro and small taxpayers regarding the filing of their AITRs, the following guidelines are hereby issued to clarify the applicable procedures and provide guidance in the filing of BIR Form Nos. 1701-MS, 1701, and 1701A. XXX

BIR Form No.	Manner of Filing	Manner of Payment
1. 1701-MS	Manual ▪ If with Tax Payable - to ANY AAB ▪ If without Tax Payable – to ANY RDO	▪ Manual payment through over-the-counter of ANY AAB ▪ Online payment specified in Section III of this Circular. Provided, that the AITR must be filed to ANY RDO together with the proof of payment of the taxes due thereon
	<u>Electronic</u> • **<u>via Offline eBIRForms Package 7.9.6</u>**	**<u>Online Payment-</u>** ▪ **<u>*eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular</u>**

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BIR Form No.	Manner of Filing	Manner of Payment
2. 1701A	Electronic via Offline eBIRForms Packagev7.9.5 or eFPS	Online Payment - ▪ *eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular ▪ *eFPS Users/Filers* - eFPS-AAB where the taxpayer is enrolled
3. 1701	Electronic via Offline eBIRForms Packagev7.9.5 or eFPS	Online Payment - ▪ *eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular ▪ *eFPS Users/Filers* - eFPS-AAB where the taxpayer is enrolled

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

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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