



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
BIR National Office Building
Quezon City

March 13, 2024

REVENUE MEMORANDUM CIRCULAR NO. 39-2024

SUBJECT : Availability of BIR Form No. 1701 in the Electronic Filing and Payment System (eFPS)

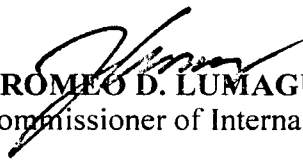
TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to announce the availability of **BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trust]** in the Electronic Filing and Payment System (eFPS). The aforementioned BIR Form shall be filed on or before April 15 of each year covering income for the preceding taxable year.

eFPS users/filers who are mandated and required to file the said return and pay the corresponding tax due thereon, if any, shall use the eFPS Facility **effective immediately**. Likewise, eFPS users/filers who already filed their BIR Form No. 1701 for the taxable year 2023 using eBIRForms facility, **need not re-file the return in the eFPS.**

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




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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