

**Minimum Required Information in the Filing of the AITR**

This Annex is intended solely as a guide for micro and small taxpayers who are qualified to use BIR Form No. 1701-MS but who elect to file electronically using BIR Form No. 1701 or 1701A due to the current unavailability of BIR Form No. 1701-MS in the Offline eBIRForms Package and eFPS. It identifies the minimum information that may be supplied in such electronic filing, without prejudice to the submission of other information or attachments as may be required under existing rules.

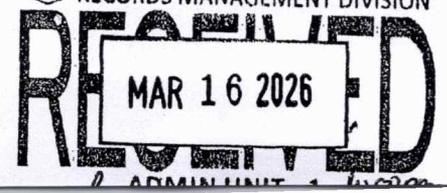
Further, for purposes of this Annex, 'minimum required information' refers only to the essential fields necessary to enable electronic filing consistent with the information required under BIR Form No. 1701-MS, and shall not be construed as excusing the taxpayer from compliance with substantiation, attachment, or other requirements under existing revenue issuances.

The taxpayer must still use the form legally applicable to the taxpayer's classification, income type, and tax regime. This Annex does not authorize the use of BIR Form No. 1701A in cases where BIR Form No. 1701 is the proper return, or vice versa.

**A. TAXPAYER & SPOUSE INFORMATION (1701-MS PART I)**

FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
<b>1 For the Year (MM/YYYY)</b>	<b>Part I, Item 1</b> For the Year (YYYY)	<b>Part I, Item 1</b> For the Year (MM/YYYY)
<b>2 Amended Return? (Y/N)</b>	<b>Part I, Item 2</b> Amended Return?	<b>Part I, Item 2</b> Amended Return?
<b>3 Short Period Return?</b>	<b>Part I, Item 3</b> Short Period Return?	<b>Part I, Item 3</b> Short Period Return?
<b>4 Civil Status</b>	<b>Part I, Item 16</b> Civil Status	<b>Part I, Item 16</b> Civil Status
<b>5 If married, filing Jointly/Separately/Not applicable</b>	<b>Part I, Items 17-18</b> If married; Filing Status	<b>Part I, Items 17-18</b> If married; Filing Status
<b>6 TIN</b>	<b>Part I, Item 4</b> TIN	<b>Part I, Item 4</b> TIN
<b>7 RDO Code</b>	<b>Part I, Item 5</b> RDO Code	<b>Part I, Item 5</b> RDO Code
<b>8 Taxpayer's Name (or ESTATE/TRUST FAO)</b>	<b>Part I, Item 8</b> Taxpayer's Name (or Estate/Trust FAO)	<b>Part I, Item 8</b> Taxpayer's Name
<b>9 Email Address</b>	<b>Part I, Item 11</b> Email Address	<b>Part I, Item 11</b> Email Address
<b>10 Contact Number</b>	<b>Part I, Item 15</b> Contact No.	<b>Part I, Item 15</b> Contact No.
<b>11 Source of Income (Business / Profession / Mixed / Compensation)</b>	<b>Part I, Items 6-7</b> Taxpayer Type & Alphanumeric Tax Code	<b>Part I, Items 6-7</b> Taxpayer Type & Alphanumeric Tax Code

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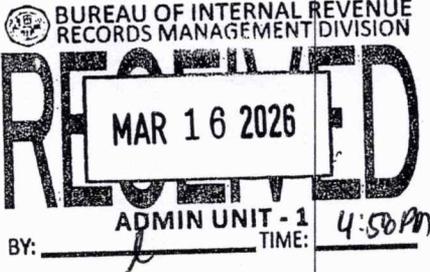
FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
<b>12 Tax Regime: Graduated / 8% / Exempt / Special</b>	<b>Part I, Item 21</b> Tax Rate (Graduated or 8%); <b>Items 19-20</b> (Exempt/Special?)	<b>Part I, Item 19</b> Tax Rate (Graduated with OSD or 8%)
<b>13-16 Tax Relief/Exemption details (Legal basis; IPA/Agency; Registered activity; Effectivity dates)</b>	<b>Part I, Items 19-20</b> tick "Exempt"/"Special" → complete the corresponding details in <b>Part X</b> (Consolidation per Tax Regime) and <b>Part XI Schedule A</b> , as applicable	<b>Not typically used</b> in 1701A; if under special regime, 1701 (not 1701A) is generally the form to use.
<b>17 Method of Deduction (Itemized or OSD)</b>	<b>Part I, Item 21A</b> Method of Deduction	<b>Part I, Item 19</b> (If Graduated with <b>OSD</b> only) — 1701A allows only OSD or 8%
<b>18 ATC</b>	<b>Part I, Item 7</b> ATC	<b>Part I, Item 7</b> ATC
	<b>* Part IV, Items 1-12 Spouse Information, if married</b>	<b>* Part V, Items 66-75 Spouse Information, if married</b>

**B. TOTAL INCOME TAX PAYABLE (1701-MS PART II)**

FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701 / AUTO-POPULATED FIELDS	WHERE TO FILL OUT IN BIR FORM 1701A / AUTO-POPULATED FIELDS
<b>19-27 PART II – Total Income Tax Payable</b>	<b>Part II – Total Tax Payable, Item 22-26</b> (Auto-Populated Fields)	<b>Part II – Total Tax Payable, Item 20-24</b> (Auto-Populated Fields)
<b>28 Penalties</b>	<b>Part II, Items 27-30</b> Penalties	<b>Part II, Items 24-28</b> Penalties
<b>29-30 Total Amount Payable/ Aggregate</b>	<b>Part II, Items 31-32</b> Total Amount Payable/Aggregate	<b>Part II, Items 29-30</b> Total Amount Payable/Aggregate
<b>31 Options if Overpayment</b>	<b>Part II</b> after item 32 - If Overpayment	<b>Part II</b> after item 30 - If Overpayment



**C. INCOME & DEDUCTIONS SECTIONS (1701-MS PART IV)**

BIR FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
<b>1-4 Taxable Compensation Income</b>	<b>Part V, Items 1-7</b> Schedule 1 and Schedule 2	<b>Not Applicable to 1701A</b>
<b>5-9 Sales/Revenues/Fees, Cost of Sales and Gross Income</b> <i>(For Graduated Income Tax Rates/Special or Preferential Rate/Exempt from Income Tax)</i>	<b>Part V, Items 8-12</b> Sales/Revenues/Fees, Cost of Sales and Gross Income <i>(For Graduated Income Tax Rates)</i>  <b>Part X, Schedule B Items 1-9</b> (Consolidation per Tax Regime) and <b>Part XI Schedule B</b> , <i>(Special or Preferential Rate/Exempt from Income Tax)</i>	<b>Part IV.A, Items 36-38</b> Sales/Revenues/Fees, and Net Sales/Revenues/Receipts/Fees <i>(For Graduated Income Tax Rates)</i>
<b>10 Deductions</b> <i>(For Graduated Income Tax Rates/Special or Preferential Rate/Exempt from Income Tax)</i>	<b>Part V, Items 13-16, Schedules 4-6</b> Deductions <i>(For Graduated Income Tax Rates)</i>  <b>Part X, Schedule B Items 1-9</b> (Consolidation per Tax Regime) and <b>Part XI Schedule B</b> , <i>(Special or Preferential Rate/Exempt from Income Tax)</i>	<b>Not Applicable to 1701A</b>  
<b>11 OSD (40%) — if elected</b>	<b>Part V, Items 17</b> OSD, do <b>not</b> supply itemized schedules.	<b>Part IV.A, Item 39</b> OSD <i>(For Graduated Income Tax Rates with OSD)</i>
<b>12 -15 and 18B Net Income/(Loss), Taxable Income – Business, Total Tax Due – Compensation and Business</b>	<b>Part V, Items 18-25</b> Net Income/(Loss), Total Taxable Income – Business, Total Tax Due – Compensation and Business	<b>Part IV.A, Items 40-46</b> Net Income/(Loss), Total Taxable Income, Tax Due <i>(For Graduated Income Tax Rates with OSD)</i>
<b>19-25 Sales/Revenues/Fees, Taxable Income, Tax Due and Total Tax Due – Compensation and Business</b> <i>(For 8% Income Tax Rate)</i>	<b>Part V, Items 26-32</b> Sales/Revenues/Fees, Total Taxable Income, Tax Due Total Tax Due – Compensation and Business <i>(For 8% Income Tax Rate)</i>	<b>Part IV.B, Items 47-56</b> Sales/Revenues/Fees, Taxable Income, Tax Due Total Tax Due <i>(For 8% Income Tax Rate)</i>

**D. PAYMENTS/CREDITS & INSTALLMENTS (1701-MS PART V)**

BIR FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
Part V Items 1-10 Tax Credits/Payments (summary)	Part VII, Item 1-9, Item 10 → Part II, Item 23	Part IV.C, Items 57-63 Item 64 → Part II, Item 21
Installment (Oct 15)	Part II, Item 25	Part II, Item 23

**E. TAX RELIEF AVAILMENT (1701-MS PART VI)**

BIR FORM 1701-MS	WHERE TO FILL OUT IN BIR FORM 1701	WHERE TO FILL OUT IN BIR FORM 1701A
Part VI – Items 1 Tax Relief Availment	Part VIII (Tax Relief Availment) if under Special/ Preferential Rate or Exempt	Not Applicable to 1701A
	Part IX (Reconciliation of Net Income per Book Against Taxable Income)	Not Applicable to 1701A

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