

Annual Corporate

Income Tax

Return Filing



The taxpayer can either file using the Electronic Filing and Payment System (eFPS) or eBIR Facility.



Currently, the following taxpayers are mandated to use the eFPS:

- Taxpayer Account Management Program (TAMP) Taxpayers (RR No. 10-2014)
- Accredited Importer and Prospective Importer required to secure the BIR-ICC & BIR-BCC (RR No. 10-2014)
- National Government Agencies (NGAs) (RR No. 1-2013)
- All Licensed Local Contractors (RR No. 10-2012)
- Enterprises Enjoying Fiscal Incentives (PEZA, BOI, Various Zone Authorities, Etc.) (RR No. 1-2010)
- Top 5,000 Individual Taxpayers (RR No. 6-2009)
- Corporations with Paid-Up Capital Stock of PHP10m and above (RR No. 10-2007)
- Corporations with Complete Computerized Accounting System (CAS) (RR No. 10-2007)
- Procuring Government Agencies with respect to Withholding of VAT and Percentage Taxes (RR No. 3-2005)
- Government Bidders (RR No. 3-2005)
- Insurance companies and Stock brokers (RMC No. 71-2004)
- Large Taxpayers (RR No. 2-2002, as amended)
- Top 20,000 Private Corporation



Annual Corporate Income Tax Return filing

Stay at home. Pay at home. Filing of tax return.

Steps in

enrolling to eFPS

www.bir.gov.ph

Access BIR website using your internet browser.



What are the steps in enrolling to eFPS?

Stay at home. Pay at home. Filing of tax return.

Click on eFPS icon

to go to the eFPS home page.



What are the steps in enrolling to eFPS?

Stay at home. Pay at home. Filing of tax return.

click on 'Enroll to eFPS' link

From the eFPS Login page

[Forgot password](#) | [Enroll to eFPS](#) | [BIR Main](#) | [Help](#)



What are the steps in enrolling to eFPS?

Stay at home. Pay at home. Filing of tax return.

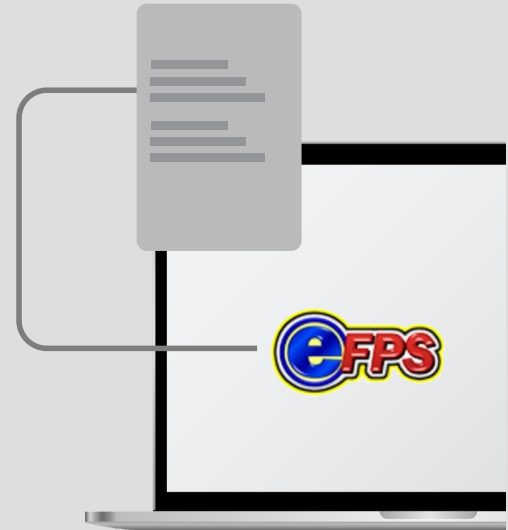
Complete the required fields on the Enrollment Form page.

Then, click on the “Submit” button.

The screenshot shows the Bureau of Internal Revenue (BIR) Enrollment Form page. The page header includes the BIR logo and the text "Bureau of Internal Revenue" and "Region of the Philippines". Below the header, there are navigation links: "Home", "Login", "Revenue Resources", "FAQs", "Self-Assessment", "BIR Main", "Downloads", and "Logout". The main content area is titled "Enrollment Form" and contains a progress indicator with three steps: "Step 1 - Taxpayer Details", "Step 2 - Account Details", and "Step 3 - Verification". The "Corporate" radio button is selected, and the "Individual" radio button is also visible. A note states: "Note: All fields must be filled up, except Registered Name if account type is Individual." The form fields include: TIN (with a dropdown for the first digit), Registered Name, Last Name, First Name, Middle Name, Date of Incorporation/Birth (with a date picker), Region (dropdown), Province (dropdown), City/Municipality (dropdown), House/Building No., Street, Contact No., and Reason for eFiling (dropdown). At the bottom of the form, there are "Clear", "Cancel", and "Next >>" buttons.

Submit required documents

such as Certification from the President of the corporation authorizing two (2) officers to file return and to enroll for availment of the eFPS, as well as a Letter of Intent to avail of eFPS.



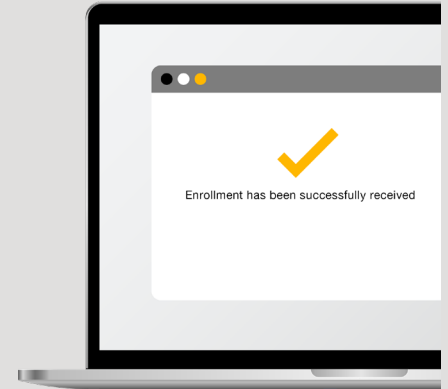
What are the steps in enrolling to eFPS?

Stay at home. Pay at home. Filing of tax return.

Note

A pop-up message will show that your enrollment has been successfully received

you have to wait for an email message from BIR informing you of the status of your enrollment whether approved or disapproved. Once your account has been activated, you are ready to e-file and e-pay, and perform all the functions within eFPS.

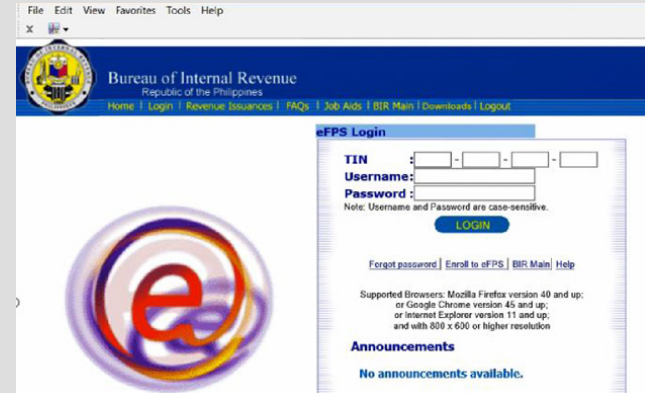


eFPS Filing and

Payment Process

File the Annual Corporate Income Tax Return (ITR)

by accessing the BIR website using the eFPS e-Filing service and typing <https://efps.bir.gov.ph/> in the browser's URL/address.



The screenshot shows a web browser window displaying the Bureau of Internal Revenue (BIR) website. The page title is "Bureau of Internal Revenue" and the subtitle is "Republic of the Philippines". The navigation menu includes "Home", "Login", "Revenue Issuances", "FAQs", "Job Aids", "BIR Main", "Downloads", and "Logout". The main content area features a large, stylized "e" logo on the left and a login form on the right. The login form is titled "eFPS Login" and contains fields for "TIN", "Username", and "Password". Below the password field, there is a note: "Note: Username and Password are case-sensitive." and a "LOGIN" button. At the bottom of the login form, there are links for "Forgot password?", "Enroll to eFPS", "BIR Main", and "Help". Below the login form, there is a section for "Announcements" which states "No announcements available." The browser's address bar shows the URL "https://efps.bir.gov.ph/".

Login to eFPS using TIN, Username and Password

supplied in the enrollment form and click LOGIN for enrolled taxpayers.

Bureau of Internal Revenue
Republic of the Philippines
[Home](#) | [Login](#) | [Revenue Issuances](#) | [FAQs](#) | [399 Aids](#) | [BIR Mail](#) | [Downloads](#) | [Logout](#)

eFPS Login

TIN: - - -

Username:

Password:

Note: Username and Password are case-sensitive.

[LOGIN](#)

[Forgot password](#) | [Enroll to eFPS](#) | [BIR Mail](#) | [Help](#)

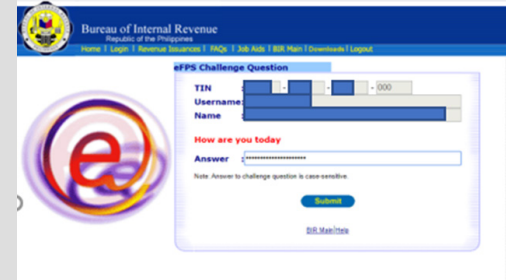
Supported Browsers: Mozilla Firefox version 40 and up,
or Google Chrome version 45 and up,
or Internet Explorer version 11 and up,
and with 800 x 600 or higher resolution

Announcements

No announcements available.

Supply the correct answer on the Challenge Question page

⚠ The Challenge Question was provided by the system and the Answer was supplied by the taxpayer during the eFPS enrollment period.



The screenshot shows the Bureau of Internal Revenue (BIR) website interface for the eFPS Challenge Question. The header includes the BIR logo and the text "Bureau of Internal Revenue, Republic of the Philippines". Below the header, there are navigation links: "Home", "Login", "Personal Information", "My BIR App", "BIR Mail", "Downloads", and "Logout". The main content area is titled "eFPS Challenge Question" and contains the following fields:

- TIN: [input field]
- Username: [input field]
- Name: [input field]
- How are you today: [input field]
- Answer: [input field]

Below the answer field, there is a note: "Note: Answer to challenge question is case-sensitive." and a "Submit" button. At the bottom right, there is a "BIR Mailbox" link. On the left side of the form, there is a large, stylized "e" logo with a circular background.

Click the drop down button of the form

and it generates a menu specific to the user after a successful login. This menu only displays the forms that can be accessed by the user depending on the derived taxpayer registration information.



The screenshot displays the eFPS User Menu interface. At the top, the Bureau of Internal Revenue logo and name are visible, along with navigation links for Home, Login, Revenue Services, FAQs, SBR, ROR, BIR Mail, and Transmittal/Logout. Below this, the 'eFPS User Menu' section contains input fields for TIN, Username, and Name. A 'Form' dropdown menu is open, showing a list of available tax forms. The forms listed include: 0600 - Payment Form, 0605 - Payment Form, 0619E - Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded), 0619F - Monthly Remittance Form of Final Income Taxes Withheld, 1000 - Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld, 1001C - Monthly Remittance Return of Income Taxes Withheld on Compensation, 1001E - Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded), 1001EQ - Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded), 1001F - Monthly Remittance Return of Final Income Tax Withheld, 1001FQ - Quarterly Remittance Return of Final Income Taxes Withheld, 1002 - Monthly Remittance Return of Final Income Taxes Withheld, 1003 - Quarterly Remittance Return of Final Income Taxes Withheld, 1004CF - Annual Information Return of Income Taxes Withheld on Compensation, 1004E - Annual Information Return of Creditable Income Taxes Withheld, 1702 - Annual Income Tax Return for Corporation and Partnerships, 1702Q - Quarterly Income Tax Return, 2000 - Documentary Stamp Tax Declaration/Return, 2550M - Monthly Value-Added Tax Declaration, and 2550Q - Quarterly Value-Added Tax Return.

eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

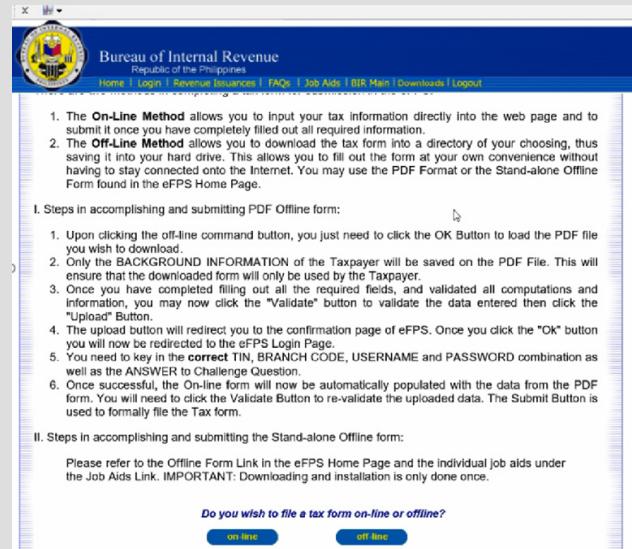
Select a Tax Return to fill up from the form list

and then click **File Tax Return**.



Select Online or Offline

as a method of filing the Tax Return.



The screenshot shows the Bureau of Internal Revenue website interface. The header includes the Bureau's logo and name, along with navigation links for Home, Login, Revenue Resources, FAQs, Job Aids, BIR Mail, Downloads, and Logout. The main content area provides instructions for filing tax returns online or offline.

Bureau of Internal Revenue
Republic of the Philippines

Home | Login | Revenue Resources | FAQs | Job Aids | BIR Mail | Downloads | Logout

1. The **On-Line Method** allows you to input your tax information directly into the web page and to submit it once you have completely filled out all required information.
2. The **Off-Line Method** allows you to download the tax form into a directory of your choosing, thus saving it into your hard drive. This allows you to fill out the form at your own convenience without having to stay connected onto the Internet. You may use the PDF Format or the Stand-alone Offline Form found in the eFPS Home Page.

I. Steps in accomplishing and submitting PDF Offline form:

1. Upon clicking the off-line command button, you just need to click the OK Button to load the PDF file you wish to download.
2. Only the **BACKGROUND INFORMATION** of the Taxpayer will be saved on the PDF File. This will ensure that the downloaded form will only be used by the Taxpayer.
3. Once you have completed filling out all the required fields, and validated all computations and information, you may now click the "Validate" button to validate the data entered then click the "Upload" Button.
4. The upload button will redirect you to the confirmation page of eFPS. Once you click the "OK" button you will now be redirected to the eFPS Login Page.
5. You need to key in the **correct TIN, BRANCH CODE, USERNAME and PASSWORD** combination as well as the **ANSWER** to Challenge Question.
6. Once successful, the On-line form will now be automatically populated with the data from the PDF form. You will need to click the Validate Button to re-validate the uploaded data. The Submit Button is used to formally file the Tax form.

II. Steps in accomplishing and submitting the Stand-alone Offline form:

Please refer to the Offline Form Link in the eFPS Home Page and the individual job aids under the Job Aids Link. **IMPORTANT:** Downloading and installation is only done once.

Do you wish to file a tax form on-line or offline?

[on-line](#) [off-line](#)

eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

Select Return Period and click OK.

Choose the appropriate annual income Tax Return form.

BIR Form 1702-RT

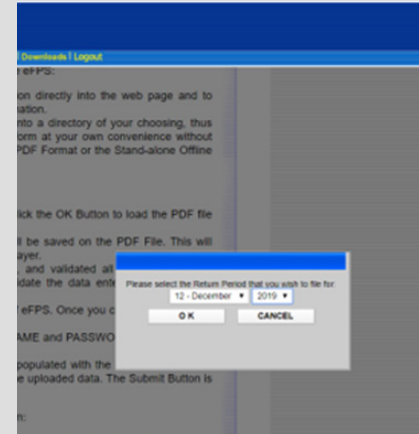
if Annual Income Tax Return is Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate.

BIR Form 1702-MX

if Annual Income Tax Return is Corporation, Partnership and Other Non-Individual with Mixed Income Subject to Multiple Income Tax Rates or with Income Subject to Special Preferential Rate.

1702-EX

if Annual Income Tax Return is Corporation, Partnership and Other Non-Individual Exempt under the Tax Code.




eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

Fill-up the chosen Tax Form.

Taxpayers should have the tax calculation ready since the system goes idle every five (5) minutes. They also need to ensure that there is a stable internet connection

 White fields should be filled-up as gray fields are not editable and numbers are automatically populated by the system.



eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

Click Validate

If the system detects an unfilled box or incorrect detail, you will be required to correct your entries. Otherwise, the system will show a message stating successful validation.



Click OK

once validation is successful.

⚠ You can click the **Edit** button if you need to change or add information. If you do this, you need to do the validation process again.




Click Submit

after validating and confirming all the information in the Tax Return Form.



Filing Reference Number (FRN) page is generated and displayed

after a successful submission of the Tax Return Form.

 Save the generated FRN in PDF format by clicking “Ctrl + P” and select “Save as PDF”.

The FRN will also be forwarded to the registered email address during eFPS enrollment.

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
FILING REFERENCE NO.

TIN	:	[REDACTED]
Name	:	[REDACTED]
RDO	:	[REDACTED]
Form Type	:	1702
Reference No.	:	[REDACTED]
Amount Payable (Over Remittance)	:	[REDACTED]
Accounting Type	:	C - Calendar
For Tax Period	:	12/31/2019
Date Filed	:	03/18/2020
Tax Type	:	IT

[Proceed to Payment](#)

[[BIR Main](#) | [eFPS Login](#) | [User Menu](#) | [Help](#)]

If No Tax Due, no further action needed.

If With Tax Due, click Proceed to Payment button at the bottom of the Filing Reference Page.

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
FILING REFERENCE NO.

TIN	:	[REDACTED]
Name	:	[REDACTED]
RDO	:	[REDACTED]
Form Type	:	1702
Reference No.	:	[REDACTED]
Amount Payable (Over Remittance)	:	[REDACTED]
Accounting Type	:	C - Calendar
For Tax Period	:	12/31/2019
Date Filed	:	03/18/2020
Tax Type	:	IT

[Proceed to Payment](#)

[[BIR Main](#) | [eFPS Login](#) | [User Menu](#) | [Help](#)]

Proceed to Payment

Select from the drop-down button of eFPS mode of payment

(Bank Transfer or Tax Debit Memo) options, then click Submit.

Upon clicking the Submit button, an e-mail notification will be sent to the registered Company's authorizer for approval of payment and the authorized approver should ensure to **click Approve** so that the payment instruction will be sent to the Transacting Bank for processing of the tax payment.

The Bank as a result of a successful payment transaction will generate a confirmation number.

The screenshot shows the 'eFPS Payment Form' interface. At the top, it displays the Bureau of Internal Revenue logo and name in both English and Filipino. Below this, the form fields are as follows:

- Filing Reference Number: [Redacted]
- Taxpayer Identification Number: [Redacted]
- BDO Code: [Redacted]
- Taxpayer's Name: [Redacted]
- Return Period: [Redacted] / Qtr: 0
- Tax Type: [Redacted]
- Amount Due (PSP): [Redacted]
- Payment Transaction Number (Transaction Log Number): [Redacted]
- Payment Transaction Date: 2025/10/20
- eFPS MODE OF PAYMENT: Bank Transfer (selected in a dropdown menu)

At the bottom of the form, there are buttons for 'Print', 'Submit', 'Tax Debit Memo', and 'Cancel'. A footer at the bottom of the page reads: [BIR Main | User Menu | Guidelines and Instructions]

eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

For Bank Transfer

The taxpayer should choose a Transacting Bank and a Depository Bank from the list provided. He should supply the value for the Amount to be Paid field.

For Tax Debit Memo (TDM)

The taxpayer should provide the Tax Debit Memo Number, Tax Debit Memo Date, Amount and Tax Credit Certification Number.

The screenshot shows the eFPS Payment Form interface. At the top, it displays the Bureau of Internal Revenue logo and the text "Bureau of Internal Revenue" and "Republic of the Philippines". Below this, it says "Republika ng Pilipinas" and "Kagawaran ng Pansampag" and "Kasamahan ng Rentas Internas". The main heading is "eFPS Payment Form". The form contains several fields: "Filing Reference Number", "Taxpayer Identification Number" (with a "000" suffix), "RDO Code", "Taxpayer's Name", "Return Period" (with a "Qtr:" dropdown), "Tax Type", "Amount Due (PHP)", "Payment Transaction Number (Transaction Log Number)", "Payment Transaction Date", and "eFPS MODE OF PAYMENT" (with a dropdown menu). At the bottom, there are three buttons: "Print", "Submit" (with a sub-label "Bank Transfer Tax Credit Memo"), and "Cancel". At the very bottom, there is a link: "[BIR Main | User Menu | Guidelines and Instructions]".

eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

eFPS Filing and Payment Process



If the taxpayer chooses to pay in terms of both the Fund Transfer and the Tax Debit Memo (TDM), the sum of the Amount to be Paid and TDM Amount should not be greater than the Amount Due.

An error message will occur if:

- There is an invalid date.
- There is an incomplete data/information upon clicking the Submit button.
- The sum of Fund Transfer and Tax Debit Memo Amount entered exceeds the Amount Due.

eFPS filing and payment process

Stay at home. Pay at home. Filing of tax return.

eBIR Filing and

Payment Process

www.bir.gov.ph

Go to BIR's website and look for the downloadable Offline eBIRForms Package v7.6 and Click **here**.



eBIR filing and payment process

Stay at home. Pay at home. Filing of tax return.

Complete the necessary fields

by filling-up the Taxpayer Identification Number (TIN), RDO Code, Line of Business, Taxpayer's Name, Registered Address, Zip Code, Telephone Number and Email Address.

Then from the drop down menu of the LIST of BIR FORMS select the Tax Form that you want to file.


On your next filing, just input the TIN and the basic information will automatically be populated.



eBIR filing and payment process


Stay at home. Pay at home. Filing of tax return.

Choose BIR Form

BIR Form No. 1702-RT January 2019 (EINC3) v2 Page 1		
Annual Income Tax Return Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate <small>Enter all required information on CAPITAL LETTERS. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one kept by the taxpayer.</small>		
1 For <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident 2 Year Ended (MM/20YY) 17 / 2019	3 Amended Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 4 Short Period Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5 Applicable Tax Code (ATC) IC 055 - Minimum Corporate Income Tax (MCIT)


1702-RT

if Annual Income Tax Return is Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate.

BIR Form No. 1702-MX January 2019 (EINC3) v2 Page 1		
Annual Income Tax Return Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL PREFERENTIAL RATE <small>Enter all required information on CAPITAL LETTERS using SLASH (/) in Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one kept by the taxpayer.</small>		
1 For <input checked="" type="checkbox"/> Calendar <input type="checkbox"/> Fiscal 2 Year Ended (MM/20YY) 17 / 2019	3 Amended Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 4 Short Period Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5 Applicable Tax Code (ATC) IC 055 - Minimum Corporate Income Tax (MCIT)

1702-MX

if Annual Income Tax Return is Corporation, Partnership and Other Non-Individual with Mixed Income Subject to Multiple Income Tax Rates or with Income Subject to Special Preferential Rate.


BIR Form No. 1702-EX January 2019 (EINC3) v2 Page 1		
Annual Income Tax Return Corporation, Partnership and Other Non-Individual Taxpayer EXEMPT under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 21(C) and Other Special Laws, with 100 Other Taxable Income <small>Enter all required information on CAPITAL LETTERS. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one kept by the taxpayer.</small>		
1 For <input checked="" type="checkbox"/> Calendar <input type="checkbox"/> Fiscal 2 Year Ended (MM/20YY) 17 / 2019	3 Amended Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 4 Short Period Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5 Applicable Tax Code (ATC) IC 011 - Exempt Corporation on Exempt / IC 021 - General Professional Partners

1702-EX

if Annual Income Tax Return is Corporation, Partnership and Other Non-Individual Exempt under the Tax Code

Fill-up the chosen Tax Form.

Taxpayers should have the tax calculation ready. They also need to ensure that there is a stable internet connection before submitting the filled-up form through eBIR.

 White fields should be filled-up as gray fields are not editable and numbers are automatically populated by the system.



eBIR filing and payment process

Stay at home. Pay at home. Filing of tax return.

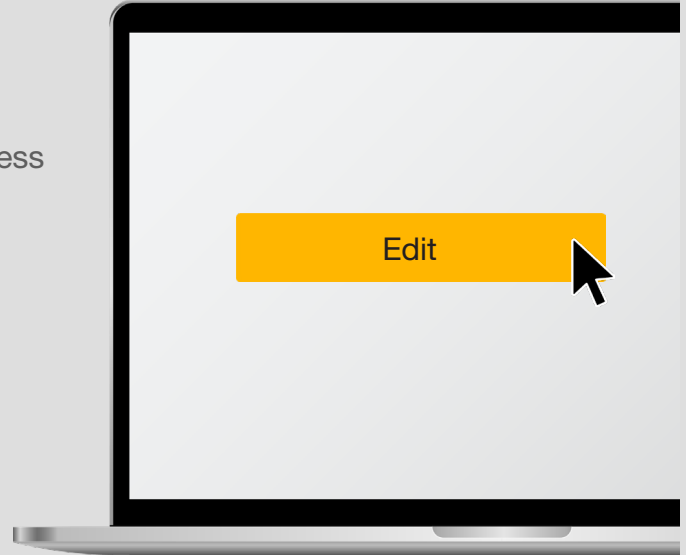
Click the Validate button

to allow the system to check all the fields. If the system detects an unfilled box or incorrect detail, you will be required to correct your entries. Otherwise, the system will show a message stating successful validation.



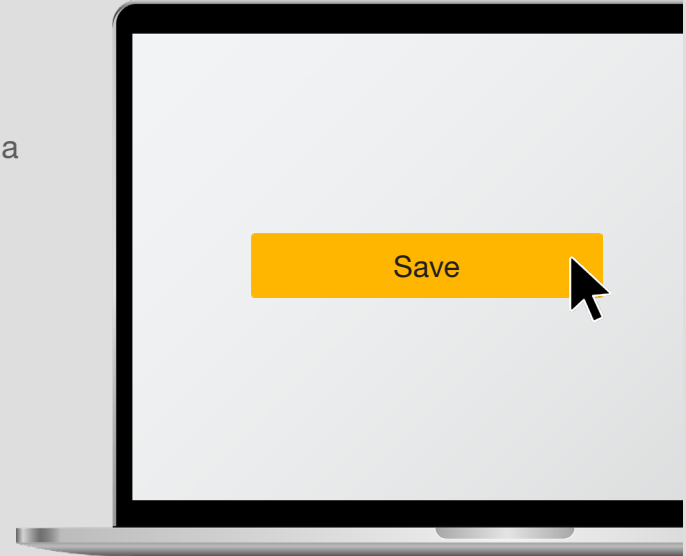
Click the Edit button

if you need to change or add information.
If you do this, you need to do the validation process again.



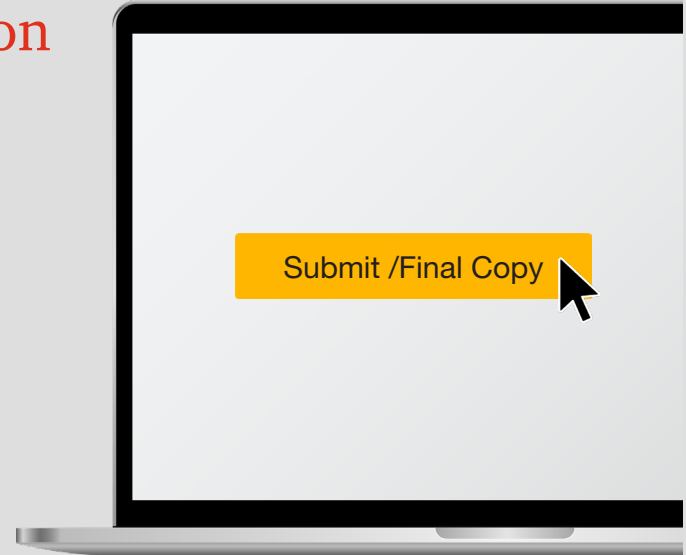
Click the Save button

to save changes or additions. System will show a message stating successful saving, together with a system-generated file name.



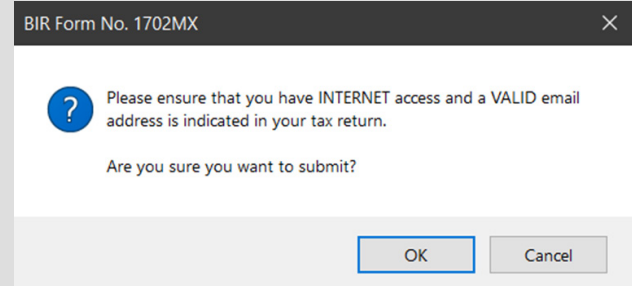
Click the Submit/Final button

to allow the system to forward to the BIR the completed tax form.



Click OK

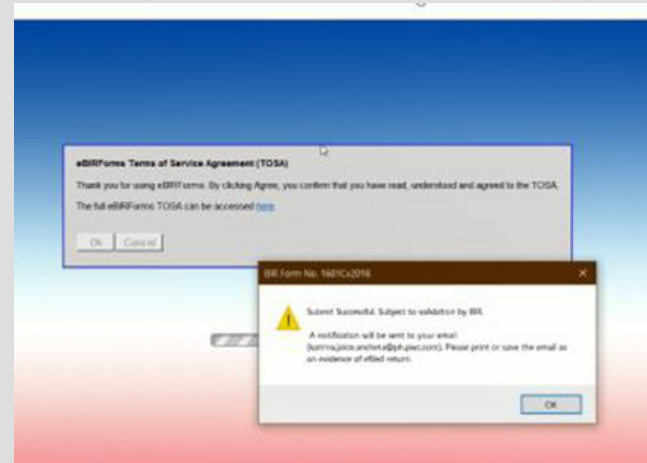
when the following message box appears.



Click OK

and wait for the Success Message Box to appear.

⚠ Taxpayers may also choose to have a final copy of your completed Tax Form for reference purposes by clicking the **Submit/Final Copy** button and saving the file in your preferred drive.

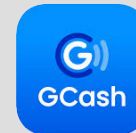


eBIR filing and payment process

Stay at home. Pay at home. Filing of tax return.


The following banks/online platform are available for electronic/online payments:

- LandBank of the Philippines;
- Development Bank of the Philippines;
- Union Bank of the Philippines;
- GCash; and
- PayMaya



How to pay taxes online


Land Bank of the Philippines' (LBP) Link.Biz Portal

- Access BIR's website and click 
- Click **Pay Now**
- Enter "Bureau of Internal Revenue" in the Merchant name
- Select Tax Payment as transaction type.
- Fill out the tax payment details and Source Account information.
- View and Print Payment Confirmation



*** For card payments, a convenience fee may be charged by the online banking payments channels.*

Development Bank of the Philippines' Pay Tax Online

- Access BIR's website and click 
- Provide the following information:
 - Form series & number, the same as your eBIR form
 - Tax type also indicated in you eBIR form
 - Return period
 - The Tax Identification Number (TIN) of your business
 - The BIR branch code as per your Certificate of Registration
 - The amount to be paid, as indicated on your eBIR form.
- Check if all the information is correct and submit.
- Select mode of payment.
- Enter your personal information
- Verify the information, provide ATM card details and submit payment.
- You will then receive an email and text confirmation.




*** For card payments, a convenience fee may be charged by the online banking payments channels.*

How to pay taxes online through authorized banks and online platform

Stay at home. Pay at home. Filing of tax return.

Union Bank Online Web and Mobile Payment Facility

- Access BIR's website and click 
- Click **Pay Bills**
- Select Bureau of Internal Revenue in the biller list
- Fill up out the required biller information/payment details
- Select the account the to be debited
- Review payment details and click **Pay**
- View and print payment confirmation



GCash

- Download the App in the Google Play Store or Apple App Store
- Open GCash app then select Pay Bills.
- Choose the biller, select Government.
- Select BIR
- Select Form Series
- Enter other pertinent details (Form Number, Tax Type, Return Period, TIN, Branch Code, the Amount to be paid and email)
- Confirm your payment.
- Do not exit. Save the payment reference in your phone gallery.
- Make a backup copy of your payment reference
- Make a backup copy of your payment reference



Paymaya



- Download the App in the Google Play Store , Apple App Store or Huawei AppGallery
- Log in to your PayMaya account and click on the “Pay Bills” option.
- Select Bureau of Internal Revenue.
- Enter all pertinent details for tax payment (TIN and Branch Code, Amount to be paid, RDO Code, form series, form type, tax type, return period and email address where you want to receive the receipt of tax payment).
- Review the details of the transaction before clicking “Pay” button.
- Receive payment confirmation via SMS and email.