

**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2026

Inclusion of BIR Form  
1701-MS in eBIRForms

**BUREAU OF INTERNAL REVENUE**  
**Revenue Memorandum Circular No. 037-2026**  
**April 27, 2026**

**Inclusion of BIR Form 1701-MS in eBIRForms**

**I. Guidelines in the filing of BIR Form Nos. 1701-MS, 1701, and 1701A**

<b>BIR Form No.</b>	<b>Manner of Filing</b>	<b>Manner of Payment</b>
1701-MS	<p>Manual</p> <ul style="list-style-type: none"> <li>If with Tax Payable – ANY AAB</li> <li>If without Tax Payable – ANY RDO</li> </ul> <p>Electronic</p> <ul style="list-style-type: none"> <li>Offline eBIRForms Package 7.9.6</li> </ul>	<ul style="list-style-type: none"> <li>Manual payment though over-the-counter of ANY AAB</li> <li>Online payment. Provided, that the AITR must be filed to ANY RDO with the proof of payment of the taxes due thereon.</li> <li>Online Payment through ePayment Gateways</li> </ul>
1701A	<p>Electronic via Offline eBIRForms Package 7.9.5 or eFPS</p>	<p>Online Payment</p> <ul style="list-style-type: none"> <li>eBIRForms Users/Filers – ePayment Gateways</li> <li>eFPS Users/Filers – eFPS-AAB where the taxpayer is enrolled</li> </ul>
1701	<p>Electronic via Offline eBIRForms Package 7.9.5 or eFPS</p>	<p>Online Payment</p> <ul style="list-style-type: none"> <li>eBIRForms Users/Filers – ePayment Gateways</li> <li>eFPS Users/Filers – eFPS-AAB where the taxpayer is enrolled</li> </ul>

Source:  
 Revenue Memorandum Circular No. 037-2026  
 April 27, 2026

**Learn more:**

email us at [info@bdblaw.com.ph](mailto:info@bdblaw.com.ph)

or call +632 8403-2001

visit us at: [www.bdblaw.com.ph](http://www.bdblaw.com.ph)

\*DISCLAIMER: This is for general information only and is not intended, nor should be construed as a substitute for tax, legal or financial advice on any specific matter.

Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

**BDB Law**

D U - BALADAD AND ASSOCIATES

© 2025 Du-Baladad and Associates. All Rights Reserved.