



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

March 12, 2024

## **ADVISORY**

In line with the 2023 Annual Income Tax Return (AITR) Filing and Payment of Taxes, taxpayers who need assistance in filing their Income Tax Returns and/or paying their taxes due electronically may visit the Bureau of Internal Revenue's Electronic Filing (eFiling)/Tax Assistance Center (TAC) at the BIR National Training Center (NTC) – Auditorium **from March 23 to April 15, 2024 (except Sundays and Holidays/Holy Week)** from **8:00AM to 5:00PM**.

Desktop computers are available at the eFiling/TAC that taxpayers can use for the electronic filing of their AITR either through the Electronic BIR Forms (eBIRForms) or Electronic Filing and Payment System (eFPS) facilities, electronic submission of the required Income Tax Return (ITR) attachments through the Electronic Audited Financial Statements (eAFS) System, and online tax payment through the Electronic Payment (ePayment) Channels.

All taxpayers **shall electronically file** their AITR (through eBIRForms or eFPS, whichever is applicable), including its attachment/s (through eAFS). There shall be **NO MANUAL FILING OF AITR** in all Large Taxpayers Service (LTS) offices, Revenue District Offices (RDOs), nor in the eFiling/TAC at the BIR NTC – Auditorium, **EXCEPT** for the following:

1. Senior Citizen (SC) or Persons with Disabilities (PWDs) filing their own tax returns;
2. Employees deriving purely compensation income from two or more employers, concurrently or successively at any time during the taxable year, or from a single employer, although the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing; and
3. Employees qualified for substituted filing under Sec. 2.83.4 of Revenue Regulations No. 2-98, as amended, but opted to file an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.

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Assigned revenue personnel at the eFiling/Tax Assistance Center will provide the following services:

1. Assist all taxpayers, **REGARDLESS OF JURISDICTION**, in filling-out the Income Tax Return and submitting the required attachments using the eBIRForms or eFPS, and eAFS facilities, respectively; and
2. Respond to taxpayers' issues/concerns and queries based on the provisions of existing revenue issuances.

Taxpayers who have electronically filed and/or paid the AITR, including its attachment/s, **need NOT submit the printed copy of the electronically filed return** to the concerned LTS office or Revenue District Office for stamping.

For the information and guidance of all concerned.

**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

  
MARISSA O. CABREROS  
Deputy Commissioner  
Legal Group - **- 0394**  
Officer-in-Charge  
(per D O No. **321-2024**)  
Date of signing : **3.25.2024**