



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



**BANK BULLETIN NO. 2024-02**

**TO : ALL BIR AUTHORIZED AGENT BANKS**

**FROM : The Commissioner of Internal Revenue**

**SUBJECT : Acceptance of Tax Returns/Payment Forms by Authorized Agent Banks in Compliance with Republic Act No. 11976 or the Ease of Paying Taxes Act**

**DATE : April 1, 2024**

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In relation to Section 47 of Republic Act (RA) No. 11976 or the "*Ease of Paying Taxes (EOPT) Act*", all Authorized Agent Banks (AABs) are hereby advised to accept all printed copies of electronically filed tax returns/payment forms thru eBIRForms and the corresponding payment of taxes due thereon from taxpayers, **notwithstanding the Revenue District Office's (RDO's) jurisdiction.**

Likewise, all AABs are advised on the following procedures in the processing of **out-of-district** returns and payment of taxes due thereon:

1. Receive from the taxpayers in triplicate copies the printed copies of electronically filed returns tax returns/payment forms thru eBIRForms, necessary attachments thereto, if any, and the Bureau of Internal Revenue (BIR)-Bureau of the Treasury (BTr) deposit/ payment slip.

A BIR-BTr deposit/payment slip shall have transaction date, name and Tax Identification Number (TIN) of taxpayers, BTr-BIR account number, account name which is BTr-BIR, name of the drawee bank and check number (for check payment), bank debit advice number (for debit system payment), and the amount of tax to be paid. Said deposit/ payment slip shall be accomplished and issued in triplicate copies, distributed as follows:

- a. Original (taxpayer's copy)
  - b. Duplicate (AAB's copy)
  - c. Triplicate (to be attached to the tax return/payment form)
2. Check the completeness of presented tax return/payment form, as well as the attached accomplished deposit/payment slip.
  3. Stamp "**RECEIVED**" and "**Out-of-District**" on the three (3) copies of tax return/payment form.

Notes:

- a. The attachments to the Annual Income Tax Return (AITR) shall be stamped only on the page of the **Audit Certificate, the Balance Sheet and the Income Statement**. The other pages of the financial statements and its attachments need not be stamped **"RECEIVED"**. In case of corporations and other juridical persons, a maximum of two (2) extra copies of the audited financial statements for filing with the Securities and Exchange Commission should be stamped **"RECEIVED"**.
  - b. For acceptance of late payments, AABs shall accept the late filing tax returns stamped with the qualifier **"LATE FILING"** and supported by computation of the corresponding penalties by the concerned RDO/LTDO/LT Division. AABs shall stamp **"FILED LATE"** on the tax return/payment form and **"INCREMENTS NOT PAID"** if the additional penalties/fees are not paid by the taxpayers.
4. Accept tax payment and machine validate the BIR-prescribed deposit/payment slip accomplished by the taxpayer as evidence that the BIR tax payment was deposited to the account of the BTr. The machine validation must reflect on the BIR deposit/payment slip the date of payment, amount paid, transaction number, the name of the bank, branch code, teller's code and teller's initials.
  5. Release to the taxpayer the duly stamped **"RECEIVED"** triplicate copy of tax return/payment form and the original copy of the machine validated deposit/payment slip.
  6. Post the tax payment collected, using the online tellering system, by crediting the BTr demand deposit account in the AAB head office.
  7. Batch separately the out-of-district returns from the tax returns received under the jurisdiction of the Host RDO.

In cases where the AABs are using their own BIR-approved tellering system in the encoding of payment details and generation of BCS, which cannot provide a separate BCS for out-of-district tax return/payment form, AABs shall manually indicate **"Out-of-District"** beside the item number of the corresponding tax payment information listed in the BCS prior to submission to the concerned Host RDO.

8. Encode the tax payment information into the Limited Bank Data Entry System (LBDES) or Bank System indicating the RDO Number of the accepting AAB branches in the required field of the LBDES or Bank System, instead of the RDO Number where the taxpayer is registered.

Note: Information details for cash payments shall consist of the date of transaction, name of taxpayer, TIN-Branch Code of taxpayer, form type, tax type, return period, amount of tax paid. For check payments, name of the drawee bank, check number and issue date shall be included.

9. Report all daily collections to respective Head Offices, for subsequent remittance to the BTr following the existing policies and procedures.
10. Accept out-of-district tax return/payment form with payments from taxpayers paying thru checks with different collecting AAB branch name indicated on the face of the check, provided that the payment is made through other branches of the same AAB. However, taxpayers shall indicate at the back of the check the name of the receiving AAB branch.

Moreover, accept check payment even without the name of receiving AAB branch, TIN and name of taxpayer indicated in the face of the check, provided that all check payments shall be made payable to the "Bureau of Internal Revenue" and the AAB shall require the taxpayers to write legibly the name of the receiving branch, TIN and name of taxpayer at the back of the check.

Further, all AABs are reminded on the following:

1. Accept the tax payments from taxpayers who are already within the bank's premises by the close of the AAB banking hours.
2. Accept check payments even after the bank clearing cut-off time and stamp the tax return/payment form **"Received after cut-off/clearing time"** or with similar stamp.
3. Accept the payment of manually filed tax return/payment form including its attachments from taxpayers enrolled in the Bureau's Electronic Filing and Payment System (eFPS) only in case of unavailability of the eFPS and eBIRForms facilities as announced by the BIR or the unavailability of the eFPS-AAB where the taxpayers are enrolled.
4. Accept the payment of manually filed tax return/payment form including its attachments from taxpayers only in case of unavailability of the eBIRForms facility.

For your guidance.



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