

Advisory on Filing and Payment of Income Tax Return for Non-Individuals

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REVENUE MEMORANDUM CIRCULAR
NO. 50-2021
Guidelines in the Filing and Payment of
Annual Income Tax Return by Non-Individual
Taxpayers for the Taxable Years Ending
July 31, 2020 to June 30, 2021

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BUREAU OF INTERNAL REVENUE
REVENUE MEMORANDUM CIRCULAR
NO. 50-2021

**GUIDELINES IN THE FILING AND PAYMENT OF ANNUAL INCOME TAX RETURN
 BY NON-INDIVIDUAL TAXPAYERS FOR THE TAXABLE YEARS ENDING
 JULY 31, 2020 TO JUNE 30, 2021**

Filing of AITR

Non-individual taxpayers, whether eFPS or non-eFPS filers shall use the Offline eBIRForms Package v7.9 which may be downloaded from the following sites:

- www.bir.gov.ph
- www.knowyourtaxes.ph

Step-by-step Guide in Using eBIRForms

- STEP 1** Download, install, and open the Offline eBIRForms Package v7.9.
- STEP 2** Open the installed package in Drive C (go to the eBIRForms folder and click the BIR Logo or the yellow icon).
- STEP 3** Complete the PROFILE page then select the applicable tax return and click "**Fill-up**". The system will ask the taxpayer to re-enter the TIN and the valid e-mail address. Click "**Fill-up**" again.
- STEP 4** Accomplish the selected tax return. The following items/fields shall be accomplished as follows:

BIR Form No.	Part/Item No.	Remarks
1702-RT v2018C	Part IV Item 40	Indicate the applicable tax rate based on the table provided on page 4
	Part IV Item 41	Computed amount shall appear based on the IT rate provided in Item 40, but the amount is editable and enterable

BIR Form No.	Part/Item No.	Remarks
1702-RT v2018C	Part IV Item 42	Compute the MCIT Due by multiplying Item 33 of Part IV with the applicable MCIT rate based on the table on page 4
	Part V Item 57	If Item 35 of Part IV has a value, Item 57 of Part V must also has a value. Compute the Tax Relief Availment for Special Allowable Itemized Deductions by multiplying Item 35 of Part IV with the applicable rate used in Item 40 of Part IV
1702-MX v2018C	Part IV Schedule 2 Item 14C	Indicate the applicable tax rate based on the table provided on page 4
	Part IV Schedule 2 Item 15C	Computed amount shall appear based on the IT Rate provided in Item 14C, but the amount is editable and enterable
	Part IV Schedule 2 Item 18C	Compute the MCIT by multiplying Item 7C of Part IV Schedule 2 with the applicable MCIT rate based on the table on page 4
	If the only one activity/project under EXEMPT and/or SPECIAL TAX REGIMES	
	Part IV Schedule 4 Item 1A/1B	Compute the Regular Income Tax Otherwise Due by multiplying Items 13A and/or 13B of Part IV Sched. 2 with the applicable IT rate on the table provided on page 4 or the IT rate provided in Item 14C of Part IV Sched. 2, if any
	Part IV Schedule 4 Item 2A/2B/2C	If Items 9A, 9B and/or 9C of Part IV Schedule 2 have value, Items 2A, 2B and/or 2C of Part IV Schedule 4 must also have value. Compute the Tax Relief Availment for Special Allowable Itemized Deductions by multiplying Items 9A, 9B and/or 9C of Part IV Schedule 2 with the applicable tax rate used in Item 14C of Part IV Schedule 2, if any or the applicable income tax rate based on the table provided on page 4

BIR Form No.	Part/Item No.	Remarks
1702-MX v2018C	If with two or more activities/projects under EXEMPT and/or SPECIAL TAX REGIMES	
	Part V Schedule C Item 1	Compute the Regular Income Tax Otherwise Due by multiplying Item 12 of Part V Schedule B with the applicable income tax rate based on the table provided on page 4 or the income tax rate provided in Part IV Schedule 2 Item 14C, if any
	Part V Schedule C Item 2	If Item 9 of Part V Schedule B has a value, Item 2 of Part V Schedule C must also has a value. Compute the Tax Relief Availment for Special Allowable Itemized Deductions by multiplying Item 9 with the applicable tax rate used in Item 14C of Part IV Schedule 2, if any or the applicable income tax rate based on the table provided on page 4
1702-EX v2018C	Part V Item 52	Compute the Regular Income Tax Otherwise Due by multiplying Item 39 of Part IV with the applicable income tax rate based on the table provided on page 4
	Part V Item 53	If Item 36 of Part IV has value, Item 53 of Part V must also has a value. Compute the Tax Relief Availment for Special Allowable Itemized Deductions by multiplying Item 36 of Part IV with the applicable tax rate based on the table provided on page 4

- STEP 5** Click VALIDATE after accomplishing the tax return. If there are changes, click EDIT. Make sure to validate after every change.
- STEP 6** Click SUBMIT/FINAL COPY button to submit the return online. The taxpayer shall be required to agree to the Terms of Service Agreement.

STEP 7 If submission is successful, the following pop-up message will appear:

“Submit Successful! A notification will be sent to your email (email address provided). Please ensure that said email address is correct then check your inbox (including your spam folder) in the next few minutes for the email. Print or save the email as evidence of e-filed return.”

STEP 8 The taxpayer shall receive a TAX RETURN RECEIPT CONFIRMATION that the BIR has received the submitted return.

Notes:

- BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX version 2018 in the new package has been modified and added letter “C” after the version date, as shown below:
 - 1702-RTv2018C
 - 1702-MXv2018C
 - 1702-EXv2018C
- The automatic computation of tax due has been **DISABLED** and the taxpayer shall **INDICATE** the rate of tax applicable based on the matrix below:

Annual Accounting Period	Regular Corporate Income Tax Rates	Other DCs ¹	MCIT	Proprietary Non-Profit Educational Institutions / Hospitals
	30% / 25%	30% / 20%	2% / 1%	10% / 1%
FY 07-31-20	29.58%	29.16%	1.91%	9.25%
FY 08-31-20	29.16	28.33	1.82	8.50
FY 09-30-20	28.75	27.50	1.73	7.75
FY 10-31-20	28.33	26.66	1.64	7.00
FY 11-30-20	27.92	25.83	1.55	6.25

¹ with net taxable income of not more than P5,000,000 and total assets of not more than P100,000,000, exclusive of land

Annual Accounting Period	Regular Corporate Income Tax Rates	Other DCs ²	MCIT	Proprietary Non-Profit Educational Institutions / Hospitals
	30% / 25%	30% / 20%	2% / 1%	10% / 1%
CY 12-31-20	27.50	25.00	1.50	5.50
FY 01-31-21	27.08	24.16	1.41	4.75
FY 02-28-21	26.66	23.33	1.32	4.00
FY 03-31-21	26.25	22.50	1.23	3.25
FY 04-30-21	25.83	21.67	1.14	2.50
FY 05-31-21	25.41	20.83	1.05	1.75
FY 06-30-21	25.00	20.00	1.00	1.00

Payment of Tax Due

Manual Payment (Non-eFPS Filers)	Any AABs as provided under RMC No. 41-2021. In places where there are no AABs, the return shall be filed and the tax due shall be paid with the Revenue Collection Officer under the jurisdiction of any RDO
Online Payment (Non-eFPS Filers)	<ul style="list-style-type: none"> ➤ Mobile Payment (GCash/PayMaya) ➤ Landbank of the Philippines (LBP) Link.BizPortal - for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card ➤ Development Bank of the Philippines Tax Online - for taxpayers-holders of Visa/Master Credit Card and/or Bancnet ATM Debit Card

² with net taxable income of not more than P5,000,000 and total assets of not more than P100,000,000, exclusive of land

<p>Online Payment (Non-eFPS Filers)</p>	<ul style="list-style-type: none"> ➤ Union Bank Online Web and Mobile Payment Facility - for taxpayers who have account with Union Bank ➤ PESONet through LBP Link.BizPortal - for taxpayers who have account with RCBC, Robinsons Bank, Union Bank and BPI
<p>Online Payment (eFPS Filers)</p>	<p>After submitting the return thru eBIRForms, eFPS Filers shall proceed to payment using the eFPS facility. They shall fill out and e-File BIR Form No. 0605 then proceed to e-Payment to pay their income tax due and shall use the following codes:</p> <ul style="list-style-type: none"> ➤ Tax Type Code - Income Tax (IT) ➤ Alphanumeric Tax Code - (MC 200 Miscellaneous Tax)

Source:
Revenue Memorandum Circular No. 50-2021