

How to File Your Income Tax Return (ITR)

A simple guide for employees in the Philippines

Filing your Income Tax Return (ITR) is a legal requirement for employees who had more than one employer in a year, or who earned income outside of employment. This guide walks you through everything you need to do.

1. Know if You Need to File an ITR

You must file an ITR (BIR Form 1700) if:

- ☐ You had two or more employers in the same year (concurrent or successive)
- ☐ You have multiple BIR Form 2316s
- ☐ You earned mixed income (employment + business/freelance)
- ☐ Your employer did not qualify you for substituted filing

If you had only one employer for the entire year and no other income, your employer's BIR Form 2316 usually serves as your ITR (substituted filing).

2. Gather All Required Documents

Prepare the following:

- ☐ All BIR Form 2316s from every employer
- ☐ Valid ID
- ☐ Your TIN
- ☐ Proof of other income, if any
- ☐ BIR Form 1700 (to be filled out)

3. Review Your BIR Form 2316(s)

Check each form for:

- ☐ Correct personal information
- ☐ Employer's TIN and address
- ☐ Gross compensation
- ☐ Taxable vs. non-taxable income
- ☐ Taxes withheld

If anything is incorrect, request a corrected 2316 from the employer.

4. Consolidate Your Income

Add up:

- ☐ Total taxable compensation from all employers
- ☐ Total withholding tax

This is needed because withholding is computed per employer, not on your total income.

5. Compute Your Annual Tax Due

Using your consolidated figures:

- ☐ Compute your annual income tax due
- ☐ Compare it with total taxes withheld
- ☐ Identify if you have:
 - ☐ Tax deficiency (you need to pay)
 - ☐ Tax overpayment (rare for employees)

You may use:

- ☐ eBIRForms (recommended)
- ☐ Offline eBIR package
- ☐ A tax professional, if needed

Public guides emphasize the importance of calculating gross and taxable income correctly before filing.

6. Fill Out BIR Form 1700

Encode:

- ☐ Consolidated income
- ☐ Consolidated withholding tax
- ☐ Tax due and tax payable/refundable

You can file via:

- ☐ eBIRForms (most common)
- ☐ Manual filing (only if required)

7. Pay Any Tax Deficiency

If you have a tax payable, you can pay through:

- ☐ Online banking
- ☐ GCash
- ☐ Maya
- ☐ Authorized agent banks
- ☐ BIR ePayment channels

Keep your payment confirmation.

8. Submit Your ITR

Submit your completed Form 1700 through:

- ☐ eBIRForms
- ☐ RDO email (if allowed)
- ☐ Physical submission (only if required)

Attach:

- ☐ All BIR Form 2316s
- ☐ Proof of payment (if applicable)

9. Keep Copies for Your Records

Save:

- ☐ Filed Form 1700
- ☐ All 2316s
- ☐ Payment receipts
- ☐ Email confirmation from BIR

These are often required for:

- ☐ Visa applications
- ☐ Loans
- ☐ Employment background checks
- ☐ Future tax audits

Official BIR Links for eBIRForms

1. eBIRForms Main Page (Official BIR Website)

Employees can download the latest **Offline eBIRForms Package** here: <https://www.bir.gov.ph/ebirforms>

This page includes:

- The **download link** for the Offline Package
- Instructions for installation
- Overview of the eBIRForms system

2. Latest Version Announcement (Reference)

The BIR also posts updates about new versions, such as version 7.9.5, which is downloadable from the same official page: <https://www.taxathand.com/article/38907/Philippines/2025/BIR-announces-availability-of-eBIRForms-package-version-7-9-5>

(This is not the download page — just a reference confirming availability.)

Step-by-Step Installation Guide for eBIRForms

1. Download the eBIRForms Offline Package

Employees should go to the official BIR page: <https://www.bir.gov.ph/ebirforms>

On that page, they will find:

- A section labeled “**Offline eBIRForms Package**”
- A download link for the latest version (e.g., v7.x.x)

They should click **Download** and save the installer to their computer.

2. Locate the Installer

After downloading:

- Go to the **Downloads** folder
- Look for a file named similar to:
eBIRForms-Offline-Package-vX.X.X.exe

3. Run the Installer

- Double-click the installer
- If Windows shows a security prompt, click **Run** or **Yes**
- The installation wizard will open

4. Follow the Installation Wizard

Employees should:

- Click **Next**
- Accept the **Terms and Conditions**
- Choose the default installation folder (recommended)
- Click **Install**

Installation usually takes less than a minute.

5. Launch eBIRForms

After installation:

- Go to the **Desktop**
- Look for the shortcut named **eBIRForms**
- Double-click to open the program

If Windows asks for permission, click **Allow**.

6. Update the Program (If Prompted)

Sometimes eBIRForms will ask to:

- Update tax tables
- Refresh forms

Employees should click **Yes** or **OK** to ensure they're using the latest version.