



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 37-2026



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SUMMARY

This circular officially amends RMC No. 20-2026 to announce the availability of the electronic version of BIR Form No. 1701-MS (Annual Income Tax Return for Micro and Small Taxpayers). Taxpayers can now file this simplified return digitally using the newly released Offline eBIRForms Package Version 7.9.6.

ACTIONABLE ADVICE

Micro and Small Taxpayers can now accomplish and submit BIR Form No. 1701-MS electronically via Offline eBIRForms Package 7.9.6.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Amending Pertinent Provisions
of Revenue Memorandum
Circular No. 20-2026 to Include
Electronic Filing of BIR Form
No. 1701-MS Through the BIR
Offline eBIRForms Package
7.9.6

* Issuance Date

28 April 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMC%20No.%20
37-2026.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2037-2026.pdf)

