



Republic of the Philippines  
**Bangsamoro Autonomous Region in Muslim Mindanao**  
**OFFICE OF THE CHIEF MINISTER**

Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

**MEMORANDUM**

Order No. 108  
Series of 2024

**TO :** ALL SERVICES, OFFICES, SPECIAL PROGRAMS, & ATTACHED AGENCIES  
*Office of the Chief Minister*  
*Bangsamoro Autonomous Region in Muslim Mindanao*

**ATTENTION :** CONTRACT OF SERVICE PERSONNEL (COSP)

**SUBJECT :** F.Y. 2023 ANNUAL INCOME TAX RETURN (AITR)

**DATE :** 01 March 2024

1. You are hereby directed to file your Annual Income Tax Return (AITR) to the nearest Bureau of Internal Revenue (BIR) office in your vicinity.

2. Guidelines in filing the AITR:

- a. All employees under Contract of Service shall download the PDF Version of the new **BIR Form no. 1701-A** [Annual Income Tax Return for Individuals Earning Income Purely from Business/Profession] that is available on the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the BIR Forms-Income Tax Return section. Kindly print the said form and fill out the applicable items/field.

Please secure your **BIR Form No. 2307** [Certificate of Creditable Tax Withheld at source] from the Finance Management Service – Accounting Division (FMS-AD) of this office which presents the income that is subjected to the Expanded Withholding Tax (EWT) remitted by the withholding agent. The amount indicated in BIR Form No. 2307 will serve as a proof of tax credit to reduce the amount of tax payable to the BIR.

- b. For employees who transitioned from COSP to Regular, Coterminous, Contractual, and Casual positions during 2023, you shall file your **BIR Form 1701** [Annual Income Tax Return For Individuals (including MIXED Income Earner), Estates and Trusts] with BIR.

You may request for your **BIR Form No. 2307** as well as your **BIR Form 2316**, wherein your tax withheld and annual receipts as a COSP and Plantilla Position are indicated respectively, from the FMS-AD of this office to file your AITR as a Mixed Income Earner for the preceding year.

- c. Payment of the income tax due thereon shall be made through an Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered.

3. Filing of the AITR is mandatory for **ALL CONTRACT OF SERVICE PERSONNEL, even for those without any tax withheld or due.**

4. This return must be filed **on or before April 15, 2024**. Failure to file the said return on the prescribed date shall be subject to penalty under Section 248 of the Tax Code.



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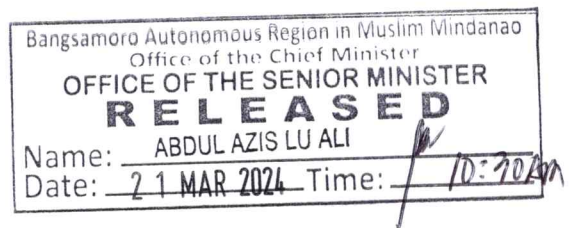
Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

5. For information and immediate compliance.

By Authority of the Chief Minister  
**AHOD B. EBRAHIM:**

  
**ABUNAWAS L. MASLAMAMA**  
Senior Minister

OCM-BARMM AMS-RD  
AAA158639



**RECEIVED FOR ROUTING**  
By: Masnah K. Midtimbang  
Date: 21 MAR 2024  
Time: 10:40 AM