



# TAX COMPLIANCE GUIDE FOR FREELANCERS AND BUSINESS OWNER

## MODULE 3

## LESSON 3:

# MAKING TAX PAYMENTS USING EFPS





# **Module 3. Mastering Tax Filing with eBIRForms and EFPS**





# Lesson 3. Making Tax Payments

## Using EFPS



## 1. What is EFPS?

The **Electronic Filing and Payment System (EFPS)** is an online platform provided by the Bureau of Internal Revenue (BIR) for filing tax returns and making online tax payments. Unlike eBIRForms, which allows you to file returns but requires you to pay your taxes separately, **EFPS integrates both filing and payment** into one seamless process.

EFPS is ideal for freelancers who want a fully online tax management experience. Not only does it reduce the time spent going to the bank or BIR office, but it also ensures that your payments are processed immediately, reducing the risk of late penalties.



## 2. How to Register for EFPS

Before you can start making payments using EFPS, you need to **register** for the platform. The registration process is straightforward and can be done entirely online.

### Step 1: Visit the EFPS Portal

Go to the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)) and navigate to the EFPS section under the eServices tab.

Select the **EFPS Portal** link to begin the registration process.

### Step 2: Fill Out the Registration Form

Enter your **TIN (Taxpayer Identification Number)**, **RDO code**, **full name**, and other required personal details. Ensure that all information is accurate, as incorrect details could delay your registration.

Choose a **username** and **password** for your EFPS account. Make sure it's something secure, as you'll use this to access the system moving forward.



## 2. How to Register for EFPS

### Step 3: Wait for Approval

Once you've completed the registration form, your account must be **approved by your RDO (Revenue District Office)**. This process may take a few days, and you'll receive an email notification once your account has been approved and activated.

**Tip:** Make sure to register well before your tax deadlines to avoid any delays in filing or paying your taxes.



## 3. Linking Your Bank Accounts to EFPS

### Step 1: Check if Your Bank is Accredited

Not all banks are accredited for EFPS payments, so you need to ensure that your bank is on the list of BIR-accredited banks. Popular options include BDO, BPI, Metrobank, and Landbank.

### Step 2: Fill Out the Enrollment Form

Log in to your EFPS account using your username and password.

Navigate to the Enrollment for Payment section.

Select your bank from the drop-down list and fill out the required details, including your bank account number.

Making Tax Payments Using EFPS



## 3. Linking Your Bank Accounts to EFPS

### Step 3: Confirm the Bank Enrollment

After filling out the form, your bank will process the enrollment request. This can take anywhere from a few hours to a few days. Once your bank confirms the enrollment, your account will be ready for making tax payments through EFPS.





## 4. How to Make Online Tax Payments Using EFPS

### Step 1: Log in to EFPS

Visit the EFPS portal and log in using your username and password.

### Step 2: File Your Tax Return

Before making a payment, you need to file the corresponding tax return using EFPS.

Once you complete the filing, the system will calculate the total tax due.



## 5. Common Mistakes to Avoid

### a. Missing the Registration Deadline

Since EFPS registration can take a few days, it's important to register well before your tax filing deadlines. Delays in registration could result in penalties if you're unable to file or pay on time.

### b. Not Linking a Bank Account

You must link a BIR-accredited bank account to your EFPS account before you can make payments. Make sure you complete the bank enrollment process ahead of time.

### c. Forgetting to Save Payment Receipts

Always save or print your payment confirmation for your records. These receipts are crucial in case of any issues or disputes with the BIR later on.

Making Tax Payments Using EFPS



# Key Takeaways

**1**

**EFPS** is a fully online system for filing and paying taxes, ideal for freelancers who want a streamlined process.

**2**

After registering for EFPS, link your **BIR-accredited bank account** to make tax payments directly through the system.

**3**

Always ensure you receive a **payment confirmation receipt** as proof of your successful tax payment.



# Learning Activity

**Register** for EFPS if you haven't already done so.

If you have an EFPS account, **link your bank account** and complete the enrollment process.

**Make a mock payment** through the EFPS system using a small amount (if applicable) to familiarize yourself with the payment process.



# What's Next?

In the next lesson, we'll cover Making Tax Payments Using ePAY. You'll learn how to use ePAY to make tax payments, link accounts, and complete payments directly through the ePAY system. Stay tuned for Lesson 4 of Module 3!



