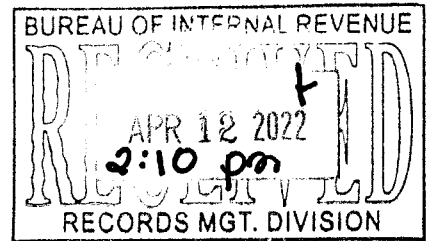




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



April 7, 2022

REVENUE MEMORANDUM CIRCULAR NO. 42-2022

SUBJECT : Clarifying the Deadline for Filing of Annual Income Tax Returns (AITR) for Taxable Year Ending December 31, 2021; Providing Guidelines in the Manner of Filing and Payment thereof; and Non-imposition of Surcharge on Amended Returns

TO : All Internal Revenue Officers, Employees and Others Concerned

In relation to the BIR advisory dated March 22, 2022, this Circular is hereby issued to reiterate the deadline for the filing of Annual Income Tax Return (AITR) for Calendar Year 2021 as well as the payment of the corresponding taxes due thereon is on **April 18, 2022 (Monday)**, since April 15, 2022 falls on a non-working holiday.

Further, to alleviate the difficulties in beating the deadline on a holiday and considering the challenges encountered in the hybrid working arrangement adapted by most taxpayers, tentative AITR may be filed on or before April 18, 2022. The return may be **amended on or before May 16, 2022**, without imposition of interest, surcharge and penalties. Provided that, a taxpayer whose amended returns will result in overpayment of taxes paid can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding period or file for refund.

This Circular is also issued to provide clarifications on the manner of filing and payment for taxpayers who are mandated to use eBIRForms/eFPS under the existing issuances.

FILING FOR CALENDAR YEAR 2021 AITR

- A. EBIRForms-** For taxpayers required to use or voluntarily opt to use the eBIRForms, file the tax returns thru eBIRForms System.
- B. Electronic Filing and Payment System (eFPS)** – For taxpayers required to use or voluntarily opt to enroll in the eFPS Facility, file the return electronically. However, in case that the newly created tax returns are not yet available in the

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eFPS Facility but already available in the eBIRForms System, taxpayers shall file the said return using the eBIRForms System.

PAYMENT FOR CALENDAR YEAR 2021 AITR

The corresponding taxes due thereon shall be paid through **any** of the following payment facilities:

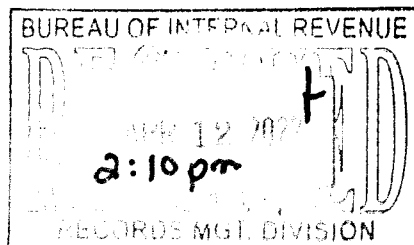
1. Manually thru Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs) notwithstanding the Revenue District Office (RDO) jurisdiction.
2. Electronic payment (ePAY) facilities:
 - Land Bank of the Philippines' (LBP) Link.Biz Portal – for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit/Prepaid Card or taxpayer utilizing PCHC PayGate or PesoNet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI and PSBank);
 - Development Bank of the Philippines' (DBP) Pay Tax Online – for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card; or
 - Union Bank of the Philippines' (UBP) Online/The Portal – for taxpayers who has an account with UBP or InstaPay using UPAY Facility for individual non-account holder of Union Bank.
 - Electronic payment may also be made through Taxpayer Service Provider (TSP) such as Gcash, PayMaya, and MyEG.
3. For taxpayers mandated to use eFPS, the filing of BIR Form No. 1702RT with or without payment shall be made through eFPS. Likewise, the filing of BIR Form Nos. 1702EX and 1702MX with or without payment shall be made through eBIRForms System and payment shall be through eFPS using BIR Form No. 0605. Tax type code to be used is income tax (IT) and the Alphanumeric Tax Code (ATC) is MC 200.

For newly created returns not yet available in the eFPS Facility, the filing of returns shall be through eBIRForms System.

For non-eFPS taxpayers, “No payment” CY2021 AITR shall be filed electronically through the eBIRForms Facility.

However, the following taxpayers may manually file their “No Payment CY2021 AITR” using the electronic or computer-generated returns or photocopied returns in its original format and in Legal/Folio-sized bond paper:

1. Senior Citizen (SC) or Persons with Disabilities (PWDs) filing for their own returns;
2. Employees deriving purely compensation income from two or more employers, concurrently or successively at any time during the taxable year, or from a single



employer, although income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing; and

3. Employees qualified for substituted filing under Revenue Regulations No. 2-98 Sec. 2. 83. 4, as amended but opted to file for an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.

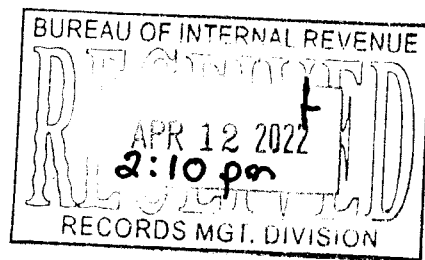
Further, pursuant to Republic Act No. 8792, or the Electronic Commerce Act of 200, all tax returns, attachments and documents can be signed by the taxpayer or its authorized officer or signatory through an electronic signature. Such electronic signature shall be deemed equivalent to an actual signature or "wet signature" for filing purposes.

The submission of the required attachments such as, but not limited to BIR Form No. 1709, as applicable, and the Audited Financial Statements, etc., to the electronically filed/amended AITR for Calendar Year 2021 pursuant to the pertinent issuances shall be made on or before May 31, 2022 to the Revenue District Office (RDO)/Large Taxpayers Service (LTS)/Large Taxpayers District Office (LTDO) where the taxpayer is registered or electronically through the Electronic Audited Financial Statements (eAFS) System of the BIR.

All revenue issuances and BIR Rulings inconsistent herewith are hereby deemed repealed, modified or superseded.

The circular takes effect immediately.

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CAESAR R. DULAY
Commissioner of Internal Revenue

By:

[Signature]
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

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