REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 16, 2020

REVENUE MEMORANDUM CIRCULAR NO. 25-2020

SUBJECT : Filing of the 2019 Income Tax Returns and Submission of Required Attachments

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, this Circular is being issued to prescribe the guidelines in the filing and receiving of the 2019 Income Tax Returns.

Despite of the one-month lockdown of the National Capital Region to prevent the further spread of COVID-19, **the filing of the Annual Income Tax Return (AITR) for Calendar Year 2019 shall not be extended. Hence, its filing shall still be done on or before April 15, 2020.** However, to limit taxpayers' exposure to persons who may be carrier or infected of the aforesaid virus, taxpayers who are not mandated to use the electronic filing facilities of the Bureau [e.g., Electronic Filing and Payment System (EFPS), eBIRForm Facility] are encouraged to use these facilities.

Taxpayers who are enrolled in EFPS shall continue to settle the tax liabilities with the Authorized Agent Bank (AAB) where the taxpayer is enrolled, while for those who shall file their AITR through EBIRForm Facility, the following are the payment options:

1. Over-the-Counter (OTC) payment through Authorized Agent Banks (AABs);
2. Revenue Collection Officers (RCOs) in areas where there is no AABs;
3. Electronic/Online Payment:

a) **LandBank of the Philippine's (LBP) Link.Ziz Portal** (for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositor of RCBC & Robinsons Bank), refer to Annex "A"
b) **Development of the Philippines' (DBP) Pay Tax Online** (for holders of Visa/Mastercard Credit Card and/or Bancnet ATM/Debit Card), refer to Annex "B"
c) **Union Bank Online Web and Mobile Payment Facility** (for taxpayer who has an account with Union Bank of the Philippines), refer to Annex "C"
d) **Mobile Payment (GCash/Paymaya),** refer to Annex "D"

The filing of tax returns manually can still be done by those who are not mandated to file and pay electronically, if the AITR to be filed has tax due and payable. If there is no tax to be paid, the same are required to be filed through eBIRForm facilities.

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Considering the limitations in the preparation of the AITR to be filed by concerned taxpayers due to the aforesaid lock-down, errors in the determination of their income taxes are possible. Hence, taxpayers, at any time, can amend their AITR filed, provided the concerned taxable period has not been the subject yet of an audit. An amendment that will result to additional income tax to be paid, can still be paid without the imposition of corresponding penalties if the same shall be done not later than June 15, 2020. Moreover, required attachments to the electronically filed AITR can be submitted to the Revenue District Office where the taxpayer is registered until June 15, 2020.

All internal revenue officers, and all other concerned are hereby enjoined to give this Circular a wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue
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