REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

March 3, 2023

REVENUE MEMORANDUM CIRCULAR NO. 32-2023

SUBJECT : Filing of Annual Income Tax Returns for Calendar Year 2022 as Well as Payment of Taxes Due Thereon Until April 17, 2023

TO : All Internal Revenue Officials, Employees and Others Concerned

---

For the information and guidance of all concerned, this Circular is being issued to provide the guidelines in the filing of Annual Income Tax Returns (AITR) for Calendar Year (CY) 2022, as well as the payment of corresponding taxes due thereon, until **April 17, 2023.**

Taxpayers may file the AITR for CY 2022 and pay the taxes due to any Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs), **notwithstanding the Revenue District Office (RDO) jurisdiction,** without imposition of penalties for wrong venue filing.

The taxpayers mandated to use the Electronic Filing and Payment System (eFPS) shall file the AITR electronically and pay the taxes due through the eFPS-AABs where they are enrolled. Likewise, the said taxpayers shall use the eBIRForms in the filing of AITR in cases that filing cannot be made through the eFPS due to the following reasons:

a. Enrollment to BIR-eFPS and eFPS-AAB is still in process;
b. The enhanced forms are not yet available in eFPS;
c. Unavailability of BIR-eFPS covered by duly released advisory; or
d. Unavailability of eFPS-AAB system as informed by the AAB.

The tax returns filed through the eBIRForms shall no longer be required to be filed thru the eFPS.

For electronically filed returns through the eBIRForms, payment of the taxes due may be made through any AABs or to any RCOs of the RDO or through the following Electronic Payment (ePayment) Gateways:

- Development Bank of the Philippines' (DBP) Pay Tax Online (for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card)
- 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 and taxpayers utilizing PCHC PayGate or PESONet facility for depositors of RCBC, Robinsons Bank, Union Bank, BPI, PSBank and Asia United Bank)

BUREAU OF INTERNAL REVENUE
9:40 AM
MAR 16 2023
RECORDS MGT. SECTION

- Union Bank's Online/The Portal Payment Facility (for taxpayers who have an account with Union Bank of the Philippines) and InstaPay via UPAY (for individual Non-Union Bank account holders)
- Tax Software Provider/Taxpayer Agent - **GCash/Maya/MyEG**

Taxpayers who will manually file AITR and pay taxes due thereon through RCOs of the RDO may pay in cash up to twenty thousand pesos (P20,000.00) only or in check regardless of the amount. Provided that, the check shall be made payable to "Bureau of Internal Revenue".

"No Payment AITRs" shall be filed electronically through the eBIRForms. However, the following taxpayers may manually file their "No Payment AITRs" with the RDO in three (3) copies using the electronic or computer-generated returns or photocopied returns in its original format and in Legal/Folio size 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 the 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 Sec. 2.83.4 of Revenue Regulations No. 2-98, as amended, but opted to file for an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.

For Electronically filed AITRs without any attachment required, **printed copy of the e-filed tax returns need not be submitted** to the office under the Large Taxpayers Service(LTS)/RDO. The generated Filing Reference Number (FRN) from eFPS or the email confirmation from eBIRForms will serve as the proof of filing of returns. Likewise, for electronically filed AITRs, taxpayers may submit its attachments to the Bureau's **Electronic Audited Financial Statement (eAFS) System** or to the LTS/RDO where the taxpayer is registered within fifteen (15) days from the date of the tax filing deadline. Only the attachments will be stamped received by the LTS/RDO, the printed copy of **AITR need not be stamped "Received".**

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

J-1

004969

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:40 A M
MAR 16 2021
ADMIN-1
RECEIVED