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

APR 17 2020
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April 6, 2020

REVENUE MEMORANDUM CIRCULAR NO. 42-2020

SUBJECT : **Guidelines in the Filing and Payment of Income Tax Returns for Taxable Year 2019**

TO : **All Internal Revenue Officers, Employees, and Others Concerned**

This Circular is being issued to prescribe the GUIDELINES in the filing and payment of 2019 Income Tax Returns.

Taxpayers who will be filing manually or will be using Offline eBIRForms Package or are enrolled under Electronic Filing and Payment System (eFPS), shall file and pay in accordance with the guidelines hereto attached as **"Annex A".**

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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