REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
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April 14, 2023

REVENUE MEMORANDUM CIRCULAR NO. 44-2023

SUBJECT : **Supplemental Guidelines in the Filing of Annual Income Tax Returns and Payment of Taxes Due Thereon for Taxable Year 2022**

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

Relative to Revenue Memorandum Circular (RMC) No. 32-2023 re: guidelines in the filing and payment of Annual Income Tax Returns (AITRs) for Taxable Year 2022, this Circular is being issued to supplement the Guidelines in the filing of AITRs using eBIRForms Package/eFPS and the submission of its attachments.

Taxpayers who are manual filers of AITRs and those mandated to use Offline eBIRForms Package/eFPS under existing revenue issuances shall file their AITR and pay the corresponding tax due thereon in accordance with the Guidelines specified in **Annex "A".**

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
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