



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

## ADVISORY

### To all Concerned Taxpayers, Revenue Officials and Employees:

For the guidance and information of all concerned, the deadline for the filing of Annual Income Tax Returns (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 Good Friday.

Taxpayers may file AITR and pay the corresponding taxes due thereon thru Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs) **notwithstanding the Revenue District Office (RDO) jurisdiction.**

For payment through RCO, concerned taxpayers may pay **income taxes** in cash and in check regardless of the amount. Provided that, checks shall be made payable to Bureau of Internal Revenue, with or without "IFO Name and TIN of the taxpayer" written on the check, as previously required; and that the name and branch of the receiving AAB need not be indicated therein.

For taxpayers required to use or voluntarily opt to use the Electronic Filing and Payment System (eFPS), they shall file the return electronically and pay the corresponding taxes due thereon through the eFPS-AABs where they are enrolled.

In case that the newly created tax returns are not yet available in the eFPS Facility but already available in the eBIRForms System, taxpayers shall file the said returns using the eBIRForms System and pay through any payment channels.

Taxpayers may file AITR through **eBIR Forms System** and pay taxes manually thru AABs/RCOs or thru the following 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 and 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-accountholder of Union Bank.

Electronic payments may also be made through the BIR Taxpayer Software Provider (TSP) such as **GCash, PayMaya and MyEG.**

"No Payment Returns" shall be filed electronically through the eBIRForms facility.


However, the following taxpayers may manually file their "No Payment Returns" with the RDO 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 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.

As provided in Revenue Memorandum Circular No. 4-2021, electronically filed and/or paid returns using eBIRForms or eFPS without any attachment required, **need not submit printed copy** of e-filed tax returns to the office under the Large Taxpayers Service/Revenue District Offices. Likewise, for electronically filed Annual/Quarterly ITRs, taxpayers may submit its attachments to the **Electronic Audited Financial Statement (eAFS) System**.

In general, taxpayers who are required to file electronically but filed and paid manually shall be liable for violation tantamount to Wrong Venue filing pursuant to Section 248(A)(2) of the NIRC of 1997. In case of unavailability of eFPS covered by a duly released advisory, taxpayers shall electronically file through the eBIRForms facility and pay the corresponding taxes due thereon through the payment facilities provided above. However, in case of unavailability of both eFPS and eBIRForms facility through a duly released advisory, taxpayers shall observe the procedures in manual filing and payment of taxes as provided for in Item II above.

Issued this 22<sup>nd</sup> day of March, 2022



CAESAR R. DULAY

Commissioner of Internal Revenue

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