



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

BANK BULLETIN NO. 2022 - 12

TO : ALL BIR AUTHORIZED AGENT BANKS
FROM : The Commissioner of Internal Revenue
SUBJECT : Clarifying the Deadline for the Filing of Annual Income Tax Returns (AITR) for Taxable Year Ending December 31, 2021
DATE : April 7, 2022


All Authorized Agent Banks (AABs) are hereby informed that there is no extension on the filing of Annual Income Tax Returns (AITR) for taxable year 2021 and the payment of the corresponding taxes due thereon, **the deadline remains to be on April 18, 2022.**

However, taxpayers were advised that they can file an amended return and pay the corresponding tax due thereon until May 16, 2022, provided that their AITR to be amended are filed on or before April 18, 2022. Copy of the return filed on or before April 18, 2022 shall be attached to the amended return to be filed.

In this regard, all AABs are hereby advised to accept amended AITR and the taxes due thereon without the imposition of the corresponding increments, **notwithstanding the Revenue District Office (RDO) jurisdiction.** The existing procedures on the processing of out-of-district returns and payment of taxes shall be followed.

For your guidance.

CAESAR R. DULAY
Commissioner of Internal Revenue

By: 
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

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