



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

April 13, 2022

REVENUE MEMORANDUM CIRCULAR NO. 46-2022

SUBJECT : Clarifications on the Deadline of Submission of Attachments to the 2021 Annual Income Tax Return and Other Matters

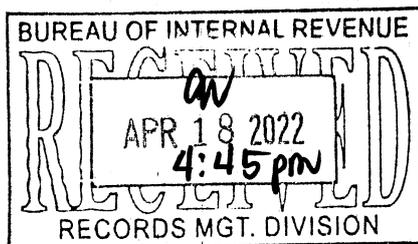
TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is being issued in relation to Revenue Memorandum Circular (RMC) Nos. 42-2022 and 44-2022, particularly on the deadline of the submission of attachments to the 2021 Annual Income Tax Return (AITR).

In view thereof, it is hereby clarified that the deadline for submission of attachments to the said AITR is **on or before May 31, 2022**, whether the electronically filed AITR is an original or an amended return. The submission shall be made manually to the Revenue District Office (RDO) or to the Large Taxpayers Division where the taxpayer is registered or electronically through the Electronic Audited Financial Statements (eAFS) System of the BIR.

Further, it is hereby reiterated that manual filers of the 2021 Annual Income Tax Return shall file and pay the corresponding tax due thereon manually to **any** Authorized Agent Banks (AABs) or to the Revenue Collection Officers (RCOs) of **any** Revenue District Office (RDO) on or before April 18, 2022. The eBIRForms and the eFPS filers shall follow the guidelines stated in RMC No. 44-2022.

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



CAESAR R. DULAY
Commissioner of Internal Revenue

By:

[Signature]
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

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