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TAX

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Guidelines: Filing and Payment of Annual Income Tax Return for CY 2022

(RMC No. 32-2023)

The Bureau of Internal Revenue (BIR) issued the guidelines for the Filing of Annual Income Tax Returns (AITR) for the Calendar Year 2022, as well as the payment of corresponding taxes due thereon, until April 17, 2023

Taxpayers may file the AITR for CY 2022 and pay the taxes due to any Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs), **notwithstanding the Revenue District Office (RDO) Jurisdiction, without the imposition of penalties for wrong venue filing.**

For Taxpayers using EFPS

Filing of AITR shall be made using Electronic Filing and Payment System (eFPS) and payment of taxes due shall be through the eFPS-AABs where they are registered. The use of eBIRForms in filing of AITR by such taxpayers is allowed only if filing through the eFPS cannot be made due to the following reasons:

- a. Enrollment to BIR-eFPS and eFPS-AAB is still in process;
- b. The enhanced forms are not yet available in eFPS;
- c. Unavailability of BIR-eFPS covered by duly release advisory; or
- d. Unavailability of eFPS-AAB system as informed by the AAB.

**The tax returns filed through the eBIRForms shall no longer be required to be filed through eFPS.*

For Taxpayers using eBIRForms

Payment of the taxes due may be made through any AABs or any RCOs of the RDO or through the following Electronic Payment (ePayment) Gateways:

- Development Bank of the Philippines' (DBP) Pay tax Online (for holders of VISA/Mastercard Credit Card and/or BancNet ATM/Debit Card)
- Land Bank of the Philippines' (LBP) Link.Biz portal (taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayers utilizing PCHC PayGate or PESONet facility for depositors of RCB, Robinsons Bank, Union Bank, BPI, PSBank and Asia United Bank)
- Union Bank's Online/ The Portal Payment Facility (for taxpayers who have an account with Union Bank of the Philippines) and InstaPay via UPAY (for individual Non-Union Bank account holders)
- Tax Software Provider/ Taxpayer Agent – Gcash/Maya/MyEG

For Taxpayers using Manual Filing of AITR

Taxpayers who will manually file AITR and pay taxes due thereon through RCOs of the RDO may pay in:

- Cash up to twenty thousand pesos (P20,000.00) only; or
- Check regardless of the amount. *The check shall be made payable to Bureau of Internal Revenue.*

No Payment AITRs

This shall be filed electronically through the eBIRForms. However, taxpayers enumerated below may file the same with the RDO in three (3) copies using the electronic or computer-generated returns or photocopied returns in its original format printed in Legal/Folio size bond paper:

1. Senior Citizens (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 Sec.283.4 of Revenue Regulations No. 2-98, as amended, but opted to file for an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.

Attachments to Electronically filed AITRs

- For without any attachment required, the generated Filing Reference Number (FRN) from eFPS or the email confirmation from eBIRForms will serve as the proof of filing returns. Thus, printed e-filed tax returns need not be submitted.
- Taxpayers may submit its attachments to the Bureau's Electronic Audited Financial Statement (eAFS) System or to the LTS/RDO where the taxpayer is registered within fifteen (15) days from the date of the tax filing deadline. Only the attachments will be stamped "received" by the LTSS/RDO. The printed copy of AITR need not be stamped and received.

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