

## ADVISORY ON FILING OF TAX RETURNS AND PAYMENT OF TAXES

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BIR REVENUE MEMORANDUM CIRCULAR NO. 32-2023 Filing of Annual Income Tax Returns for Calendar Year 2022 as Well as Payment of Taxes Due Thereon Until April 17, 2023	3
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**Filing of Annual Income Tax Returns and Payment of Taxes  
for Calendar Year 2022**

**Filing and Payment of Taxes through eFPS**

The mode of filing and payment shall be through the Electronic Filing and Payment System (eFPS) and the Electronic Filing and Payment System – Authorized Agent Banks (eFPS-AABs) where the taxpayer is enrolled. However, use of eBIRForms in filing the Annual Income Tax Returns (AIR) may be allowed in the following instances:

1. Enrollment to eFPS and eFPS-AAB is still in process;
2. The enhanced forms are not yet available in eFPS;
3. Unavailability of eFPS covered by a duly released advisory; or
4. Unavailability of eFPS-AAB system as informed by the AAB.

Tax returns filed through eBIRForms shall no longer be required to be filed through eFPS.

**Filing through eBIRForms and Payment of Taxes**

Returns electronically filed through eBIRForms may be paid through:

1. Any AABs;
2. Any Revenue Collection Officer (RCO) of the RDO;
3. Electronic Payment (ePayment) Gateways:

<b>ePayment Gateways</b>	<b>Eligible Taxpayers</b>
Development Bank of the Philippines' Pay Tax Online	Holders of: <ul style="list-style-type: none"> <li>➤ Visa/Mastercard Credit Cards</li> <li>➤ BancNet ATM/Debit Cards</li> </ul>
Land Bank of the Philippines' (LBP) Link.Biz Portal	Taxpayers: <ul style="list-style-type: none"> <li>➤ Who have ATM accounts with LBP</li> <li>➤ Utilizing PCHC PayGate</li> <li>➤ Utilizing PESONet facility (for depositors of RCBC, Robinsons Bank, Union Bank, BPI, PSBank, and Asia United Bank)</li> </ul>

ePayment Gateways	Eligible Taxpayers
Union Bank's Online/The Portal Payment Facility	➤ Taxpayers who have an accounts with Union Bank
InstaPay via UPay	➤ Individual non-Union Bank account holders
GCash, Maya, MyEG	➤ Through tax software providers or taxpayer's agent

## Manual Filing and Payment of Taxes Through RCOs

Manually filed AITRs and payment of the taxes due may be through the RCOs of the Revenue District Offices (RDO):

1. In cash up to P20,000.00 only; or
2. In checks payable to the "Bureau of Internal Revenue" regardless of the amount.

## Venue of Filing

Taxpayers may file the AITR for CY 2022 and pay the taxes due to any AABs and RCOs, notwithstanding RDO jurisdiction, without imposition of penalties for wrong venue filing.

## No Payment AITRs

No payment AITRs shall be filed electronically through the eBIRForms. However, it may be filed manually with the RDO in 3 copies in Legal/Folio size bond papers in the following instances:

1. Senior citizens or persons with disabilities for filing of their own returns;
2. Employees deriving purely compensation income:
  - a. From 2 or more employers concurrently or successively at any time during the same taxable year; or
  - b. From a single employer (although the income was correctly subjected to withholding tax) but whose spouse is not entitled to substituted filing.

- Employees qualified for substituted filing but opted to file for an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel, etc.

## Submission of Attachments for Electronically Filed AITRs

Without any required attachment	<ul style="list-style-type: none"> <li>➤ Printed copies of the e-filed tax returns need not be submitted</li> <li>➤ The Filing Reference Number (for eFPS) or the email confirmation (for eBIRForms) will serve as proof of filing of returns</li> </ul>
With required attachment	<p>Submission may be to the:</p> <ul style="list-style-type: none"> <li>➤ Electronic Audited Financial Statement (eAFS) System; or</li> <li>➤ LTS/RDO where the taxpayer is registered within 15 days from the date of tax filing deadline</li> </ul> <p>Only the attachments will be stamped "received" and the printed copy of the AITR need not be stamped.</p>

## Deadline of Filing and Payment

Filing of AITR and payment of the corresponding taxes due is until April 17, 2023.

### Source:

Revenue Memorandum Circular No. 32-2023