



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

ADVISORY

To all Concerned Taxpayers, Revenue Officials and Employees:

The deadline for filing of Annual Income Tax Returns (AITR) for Calendar Year (CY) 2020 is still on April 15, 2021.

As provided in Revenue Memorandum Circular No. 46-2021, AITR filed on or before the set deadline may be amended not later than May 15, 2021. If the amended return will result to additional payment, no penalties shall be imposed. On the other hand, if overpayment of taxes resulted therefrom, taxpayer may opt to carry over such overpayment as credit against the tax due for the same tax type in the succeeding period or may be refunded.

Be advised also that the submission of required attachments to the electronically filed AITR for CY 2020 must be within fifteen (15) days from the deadline of filing or date of electronic filing of the returns, whichever comes later.

The attachments to the electronically filed **amended returns** made on or before May 15, 2021 shall likewise be submitted within fifteen days (15) from the date of filing of amended returns or not later than fifteen (15) days from May 15, 2021.

For manual filing of AITR, the required attachments should be submitted together with the AITR. The same shall apply for the submission of attachments for the manually filed amended AITR.

Issued this 14th day of April, 2021


CAESAR R. DULAY
Commissioner OF Internal Revenue
042361

