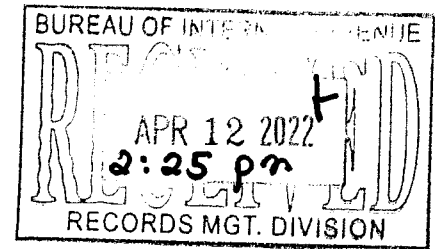




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



April 12, 2022

REVENUE MEMORANDUM CIRCULAR NO. 44-2022

**SUBJECT** : Guidelines in the Filing of Annual Income Tax Returns and Payment of Tax Due Thereon for Taxable Year 2021

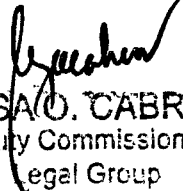
**TO** : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is being issued to prescribe the GUIDELINES in the filing of Annual Income Tax Returns (AITRs) and payment of the corresponding taxes due thereon for Taxable Year 2021 and to inform Electronic Filing and Payment System (eFPS) users/filers that BIR Form No. 1702-RT (Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate) January 2018 (ENCS) is now available in the eFPS.

Taxpayers who are manual filers or mandated to use Offline eBIRForms Package/eFPS under existing issuances, shall file and pay in accordance with the guidelines hereto attached as "Annex A".

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

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