



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



TULONO-TULONO SA PAOBANGON
KAPIT KAHAY SA PAG-AHON
SUBIS NA WASTO ALAY PARA SA PHILIPINOS

May 15, 2023

REVENUE MEMORANDUM CIRCULAR NO. 61-2023

SUBJECT : Procedures in the Processing of Taxpayer's Request for Stamping of Electronically Filed ITRs/AITRs thru eBIRForms

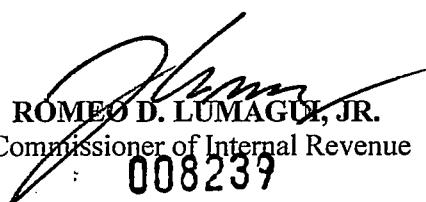
TO : All Internal Revenue Officers and Others Concerned

Pursuant to Revenue Memorandum Circular (RMC) No. 32-2023, which provides guidelines in the filing of annual income tax returns (AITRs) for calendar year 2022 as well as payment of taxes due thereon until April 17, 2023, "No Payment AITRs" shall be filed electronically through the eBIRForms. Thus, taxpayers no longer need to file "No Payment AITRs" manually.

In view of the above, RDOs may still manually stamp printed electronically filed AITRs for requesting taxpayers who can provide a letter request, with attached supporting documents, stating the need for their respective returns to be manually stamped "Received" by the Bureau of Internal Revenue (BIR), as a requirement or proof of filing and payment of their taxes here in the Philippines (e.g. expatriates of multinational companies), or for whatever legal purpose it may serve.

Likewise, the RDOs shall check and verify the supporting documents presented by the said taxpayers, and have the abovementioned e-Filed ITRs/AITRs stamped "Received" by the BIR after the said supporting documents are validated.

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


ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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