



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

06 APR 2021

REVENUE MEMORANDUM CIRCULAR NO. 46-2021

SUBJECT : Clarifying the Deadline for Filing of Annual Income Tax Returns (AITR) for Taxable Year Ending December 31, 2020; Providing Guidelines in the Manner of Filing Thereof, Including the Use of Electronic Signature; and Reiterating Availability of eAFS

TO : All Internal Revenue Officials, Employees and Others Concerned

This memorandum circular is being issued to address the query of a number of taxpayers and tax practitioners, citing news reports that the April 15, 2021 deadline for filing AITR for taxable year ending December 31, 2020 has been extended.

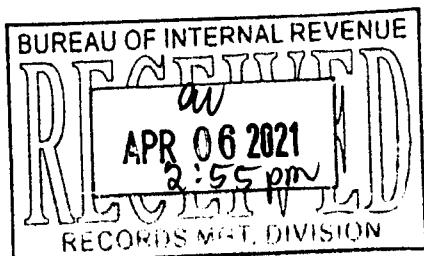
For the guidance and information of all concerned, the deadline for filing said return and payment of taxes due thereon is not extended. Thus, the deadline remains to be on April 15, 2021.

To alleviate the hardships in beating the deadline being encountered during these challenging times, tentative AITR may be filed on or before the set deadline. The return may be amended on or before May 15, 2021 without imposition of increments. Provided that, a taxpayer whose amended returns will result in overpayment of taxes paid can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding period or file for refund.

Further, pursuant to Republic Act No. 8792 or the Electronic Commerce Act of 2000, all tax returns, attachments and documents identified above can be signed by the taxpayer or its authorized officer or signatory through an electronic signature. Such electronic signature shall be deemed equivalent to an actual signature or "wet signature" for filing purposes.

The availability of the eAFS Facility as an option in submitting hard copies of electronically filed AITR and its attachments, as circularized in RMC 49-2020, as amended is hereby reiterated.

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
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